

Town of

Boscawen



1976 Annual Report

TOWN OF BOSCAWEN ANNUAL REPORT—1976

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TOWN OFFICERS

MODERATOR Robert Johnson
SELECTMEN Richard G. Sweatt, Chairman
SELECTMEN'S SECRETARY Virginia K. Deragon
TOWN CLERK Lucia G. Reed—1977
TREASURER Patricia Knight—1977
COLLECTOR OF TAXES Marian Houston—Appointed
OVERSEER OF PUBLIC WELFARE To Be Appointed
AUDITORS Robbin Grill
SUPERVISORS OF THE CHECKLIST Amos P. Merchant, Jr. Robert G. Kenevel William Walz
POLICE DEPARTMENT Chief Carl D. Russell Off. Robert Graves Officer Craig Nixon Spec. Officer Frank Gray Spec. Officer Carl Glover, Department Photographer
Spec. Officer Howard Bassett
CADETS Brian Stewartson
DEPARTMENT SECRETARY Sandra Loughery
HEALTH OFFICER To be Appointed
LIBRARY TRUSTEES Lora Olsen Grace Creaser Beulah Nardini Verna Mattice Mildred Carter Joy Sloane

FOREST FIRE WARDEN Roland I	Bartlett—Appointed
DEPUTY FIRE WARDENS Daniel Carey Roger W. Sanborn Honorary: Arthur Bartlett	Robert York Donald Welcome Ray Fisher
OFFICIAL WEIGHERS Roger C. Sanborn Charles Scheys Robert A. Davis	Fred Supry Abbott Lawrence Agnes M. Marshall
SURVEYORS OF WOOD AND LUMBER Abbott Lawrence Charles Brown	Arthur E. Bartlett William Bailey, Jr.
FENCE VIEWERS Robert Kenevel James Steenbeke, Jr.	Ernest Cummings
TRUSTEES OF TRUST FUNDS Alice Kingsbury Doris Silver, Treas.	Henrietta Kenney
BUDGET COMMITTEE William Walz To be Appointed William Dillon Daniel Carey Ronald Butt Florence Danko	. Term Expires 1978 . Term Expires 1976 . Term Expires 1976 . Term Expires 1977
ROAD AGENT Richard	Hollins—Appointed
SEXTON OF CEMETERIES Richard	Hollins—Appointed
TRAILER PARK INSPECTORS	Bd. of Selectmen
CIVIL DEFENSE DIRECTOR	Frank Gray
BOSCAWEN PLANNING BOARD Kevin McCarthy (Chairman)	oires March 31, 1981 oires March 31, 1977

Robert Kenevel*
*Town representative on the Central New Hampshire Planning Commission.
ZONING BOARD OF ADJUSTMENT Frank Mazur Term Expires April 17, 1980 Claudia Damon Term Expires April 17, 1981 Richard Cole Term Expires April 17, 1977 Forrest McKerley Term Expires April 17, 1978 Thomas F. Considine Term Expires April 17, 1979
ZONING OFFICER To Be Appointed

BOSCAWEN FIRE DEPARTMENT

CHIEF Roland D. Bartlett

DEPUTY CHIEFS

Ray Fisher — Donald Welcome, Sr.

ENGINE CO. #1

ENGINE CO. #2

Robert York Alan Perkins Robert Welcome, Jr. Vernon Merchant, Jr. Vernon Merchant, Jr. Captains
Lieutenants
Engineers
Clerks
Treasurers

Roger W. Sanborn Earl Houston Gerald Russell Warren Kingsbury Henry Perron

Firemen

David Boudrias
Thomas Gullage
Harold Hamilton
James Hoyt
Harold Lamb
Kerry LaValley
Richard Lougee
Ronald McDaniels
Douglas McGrail
Asa Maynard
Alan Miner
Terrance Perkins
Lorenzo Pouliot
Edward Rule
John Supry

Lester Colby John Connor Mickey Cummings **Barton Downs** Douglas Egounis Frederick Egounis Carl Genest Derek Hartford Frank Jurta Reginald LaClair David McKerley, Jr. Craig Nixon Michael Perry Jack Pillsbury Roger Pritchard Derek Sawyer Roland Thibeault, Sr.

Fire Ward Committee

Chairman Kenneth Marshall Daniel Carey Patricia Stefanides Ray Steenbeke Fred Supry

TOWN WARRANT

The State of New Hampshire

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 6:00 P.M.

To the inhabitants of the Town of Boscawen in the (L.S.) County of Merrimack in said State, qualified to vote in Town Affairs: You are hereby notified to meet at the Town Hall in said Boscawen on Tuesday, the Eighth day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

The voting on Article I will be by official ballot, and the polls shall open for balloting at ten o'clock in the forenoon and shall not close before six o'clock in the evening. The remaining Articles of the Warrant shall be acted upon at 7:30 o'clock in the evening or at the closing of the polls if the meeting shall vote to keep the polls open to a later hour.

- 1. To choose all necessary Town Officers for the year ensuing.
- 2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
- 3. To see if the Town will vote to raise and appropriate a sum not to exceed \$3,500 to the Concord Regional Visiting Nurse Association.
- 4. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,902.11 for the continuation of services to low-income residents of Boscawen through the Concord Area Center of the Community Action Program.
- 5. To see if the Town will vote to raise and appropriate a sum not to exceed \$4,600 to purchase a new police cruiser for the Police Department.
- 6. To see if the Town will vote to raise and appropriate a sum not to exceed \$305 to purchase a portable public address system.
- 7. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,000 to purchase new chairs for the Town Hall.
- 8. To see if the Town will vote to raise and appropriate a sum not to exceed \$1,500 to help support the Penacook Rescue Squad for its emergency medical services and rescue operations for the Town.
- 9. To see if the Town will vote to raise and appropriate a sum not to exceed \$341 for the Concord Hospital.
- 10. To see if the Town will vote to raise and appropriate a sum not to exceed \$100 for the use of Rolfe Park.
- 11. To see if the Town will vote to raise and appropriate a sum not to exceed \$100 for the Penacook Youth Center.
- 12. To see if the Town will vote to appropriate \$1,500 for highway road maintenance and authorize the withdrawal of the amount for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.

- 13. To see if the Town will vote to appropriate \$172 for salaries for highway road maintenance and authorize the withdrawal of the amount for this purpose from the Antirecession Fund.
- 14. To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.
- 15. To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired.
- 16. To see if the Town will authorize the Selectmen to make application for and to accept on behalf of the Town any advances or other funds coming from the U.S.A. or the State of New Hampshire or any Federal or State Agency.
- 17. To see if the Town of Boscawen will vote to establish a Conservation Commission under the provisions of RSA 36A, and that the Selectmen shall appoint said Commission, to consist of 7 members, within 30 days of the annual meeting held in March of 1977, and that said Selectmen shall also designate for the purpose of calling the first commission meeting, a temporary chairman from among the said 7 members. (By Petition)
- 18. To see if the Town will vote to close the Branch Library located in the Torrent Engine Co. and consolidate it within the main library. (As recommended by the Budget Committee)
- 19. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 18th day of February, in the year of our Lord nineteen hundred and seventy-seven.

Richard G. Sweatt David R. Plourde Richard C. Hartford

A true copy of Warrant—Attest:

Richard G. Sweatt David R. Plourde Richard C. Hartford

BUDGET OF THE TOWN OF BOSCAWEN, N. H.

		Actual	Appro-
	Аррго-	Expend-	priations
	priations	itures	Ensuing
	Previous	Previous	Fiscal Year
	Fiscal Year	Fiscal Year	1977
PURPOSE OF APPROPRIATION			
General Government:			
Town Officers' Salaries	12,000.00	10,792.51	13,725.00
Town Officers' Expenses	6,000.00	5,776.49	9,500.00
Election & Registration Expenses	600.00	792.35	450.00
Revaluation	35,000.00	27,715.47*	
Town Hall & Other Town Bldgs.	2,500.00	3.021.20	2,500.00
Employees' Retirement & Social Sec.	9,600.00	7,574.28	9,000.00
Protection of Persons & Property:	7,000.00	7,0720	,,000,00
	49,602.00	48,749.79	52,309.23
Police Department	20,654.00	20,653.85	19,906.00
Fire Department	200.00	134.00	500.00
Care of Trees			10,000.00
Insurance	10,000.00	9,810.00	
Planning & Zoning	3,500.00	3,528.84	2,700.00
Damages & Legal Expense	750.00	349.41	2,000.00
Civil Defense	800.00	168.42	300.00
Health Dept. (Incl. Hosp. & Amb.)	3,977.00	3,977.00	
Vital Statistics	50.00		50.00
Sewer Maintenance	18,000.00	70,932.69	**94,570.98
Town Dump & Garbage Removal	6,500.00	5,299.44	6,500.00
Highways & Bridges:			
Town Maintenance - Summer & Winter	43,603.50	43,088.97	45,791.12
Street Lighting	4,000.00	4,876.26	5,000.00
Town Road Aid	442.28	527.28	441.79
Libraries:	4,643.00	4,643.00	7,143.00
Public Welfare:	17,500.00	8,631.43	15,000.00
Community Action	1,685.20	1,685.20	
Patriotic Purposes (Memorial Day, Etc.)	325.00	325.00	225.00
Recreation	2,900.00	2,894.98	2,690.00
Public Service Enterprises:	-,	,	, i
Cemeteries	900.00	1,193.53	1,200.00
Sidewalks	500.00	435.00	700.00
Debt Service:	000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Principal & Long Term Notes & Bonds	68,720.00	68,720.00	58,360.00
Int. – Long Term Notes & Bonds	22,092.12	21,948.37	16,172.63
Interest on Temporary Loans	5,000.00	7,918.05	6,000.00
	3,000.00	7,710.03	0,000.00
Capital Outlay:	10,000.00	10,000.00	
Highway Truck	4,396.50	4,396.50	
Guard Rails – Eel Street	4,370.30	4,370.30	
Total Appropriations	\$366,440.60	\$400,559.31	\$382,734.75
Total Appropriations	Ψ300,110.00	Ψ 100,007.01	4002,701.70

^{*}Carry over to 1977

^{**}Balance of this expend. reimbursed by a local source.

SOURCES OF REVENUE	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year 1977
From State:	4.440.04	4 440 04	4 445 00
Interest & Dividends Tax	4,449.94	4,449.94	4,445.00
Savings Bank Tax	1,082.00	1,082.32	1,082.00
Meals & Rooms Tax	20,445.00	20,445.42	20,445.00
State Aid — Water Pollution		40.040.40	46 040 04
Projects Inter. Sew.	43,959.00	40,240.10	46,248.24
Highway Subsidy (Cl. IV & V)	14,405.66	14,405.65	14,405.65
Reimbursement Forest Conservation Aid	321.00	320.81	571.95
Reim. A/C Bus. Profits Tax			
(Town Portion)	9,662.00	9,662.00	10,146.00
Safety Grant – Police School		300.00	
From Local Sources:			
Dog Licenses	838.00	710.50	710.00
Business Licenses, Permits & Filing Fees	178.00	83.00	85.00
Motor Vehicle Permit Fees	44,000.00	54,197.96	44,000.00
Interest on Taxes & Deposits	9,970.00	8,063.05	8,000.00
Income from Trust Funds	767 .00	787.53	787.00
Withdrawal Capital Reserve Funds		31,680.71	
Reimb. Conc. Šew. Proj.	7,765.00	3,799.12	3,675.48
Sewer Users	18,000.00	93,336.83	94,570.98
Nat'l Bank Stock Taxes	1,078.00	1,531.55	1,532.00
Resident Taxes Retained	16,980.00	17,370.00	17,370.00
Normal Yield Taxes Assessed	2,085.05	2,743.23	2,700.00
Rent of Town Property	1,075.00	720.00	720.00
Gas Tax Refunds	850.00	837.00	850.00
Income from Departments	2,163.00	497.74	497.00
From Federal Sources:			
Revenue Sharing	43,000.00	43,000.00	
Anti-recession Act		172.00	
Total Revenues from All Sources	0.40 0.00 5.5	250 426 46	272 041 20
Except Property Taxes	243,073.65	350,436.46	272,841.30
Amount to be Raised by Property Taxes	123,366.95		109,893.45
Total Revenues	366,440.60		382,734.75

SELECTMEN'S REPORT

The bicentennial year of 1976 ushered in some considerable and long-range changes for the betterment of our community.

The top-most accomplishment was the total revaluation of the town. It increased the taxable base of our town from 9 million to 28 million dollars. In our opinion the revaluation was done fairly and equitably with a minimum of errors. The revaluation has improved the economic capacity of our town.

As an important corollary to the revaluation, the town now possesses an up-to-date official town tax map. This map is titled and cross referenced. For a nominal fee (the cost of reproduction) a copy of this map will be available to all who desire one.

To continue the process of revamping the many record keeping requirements and to streamline the many billings and mailings inherit to the good and proper handling of town affairs, we are hoping to computerizing much of our records. A very reasonably priced computerization program has been investigated. This program would expedite billings and reduce much wasted effort and duplication that now occurs. It would also guarantee that late billings would be a thing of the past.

One last comment on revaluation. We would like to thank all of you who cooperated with the assessors and us. Your cooperation in supplying maps, sketches and information greatly aided in a quick completion. One special "thanks" to Alice Kingsbury for her tremendous help in the bookkeeping part of it all.

Although 1976 was not the best economic year, we did manage to hold the line on expenses and to maintain a more than adequate supply of services for the dollars expended. We are submitting a budget for the ensuing year that we believe will allow for an improvement in our highway department, maintain the same fine degree of performance of our police and fire departments and increase the other services that you and we deem necessary.

One very positive step to enlarge the tax base was the opening of the Elektrisola plant. In addition to adding to our tax base it also creates new jobs and of course adds to the economic well-being of the entire area. We are proud to have Elektrisola and their fine plant in our community.

Much has been accomplished this year. Much more is ahead of us. None that has happened and nothing that is to come could or can be accomplished without the fine cooperation of you, the taxpayer, or the splendid efforts of all the town workers either salaried or gratuitous. To all those committees, all of you who voluntarily give opinions and ideas and all those on the payroll we say "thank you" for helping us make Boscawen the fine community it is.

The Selectmen

BOSCAWEN TOWN MEETING

March 2, 1976

The results of balloting under Article 1 announced by Moderator Robert Johnson were as follows:

645 ballots cast.

electman for 3 years	
Richard C. Hartford	15
Roger C. Sanborn	19
Roy Eis	7
Fown Clerk	
Lucia G. Reed	14
Town Treasurer	
Patricia C. Knight	0
Auditors	
Richard Sweet	16
Robbin Grill	3
Trustee of Trust Funds for 3 years	
Henrietta Kenney	4
Library Trustee for 3 yrs.	
Mildred Carter	29
Grace Creaser) 7

MINUTES OF MEETING

Article 2: To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

After the reading of the budget Dorothy Russell wanted it gone through and voted on item by item—request lost. James Steenbeke, Sr. moved that the budget be adopted as read. Seconded in entirety.

Article 3: To see if the Town will vote to raise and appropriate a sum not to exceed \$3,300 to the Concord Regional Visiting Nurse Association.

Richard Hartford moved that \$3,300.00 for Concord Regional Visiting Nurse Association be raised and appropriated; seconded and passed.

Article 4: To see if the Town will vote to raise and appropriate a sum not to exceed \$1,685.20 for the continuation of services to low-income residents of Boscawen through the Concord Area Center of the Community Action Program.

Joy Sloane moved that the article to raise and appropriate a sum not to exceed \$1,685.20 for continuation of services to low income residents through Concord Area Center of Community Action Program be adopted under article 4; seconded and passed.

Article 5: To see if the Town will vote to appropriate ten thousand dollars (\$10,000) for a new Highway Truck and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund establishing under the provisions of the State and Local Assistance Act of 1972.

James Steenbeke moved that the article be adopted as read. Richard Sweatt explained the article and after much discussion the motion was seconded and passed.

Article 6: To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as setoffs against budgeted appropriations for the following priority purposes and in amounts indicated or take any other action hereon:

Appropriation	Amount
Police	\$10,000
Fire	10,000
Highway	5,000

\$25,000

Joseph Steenbeke moved that the article be adopted as read; seconded and passed.

Article 7: To see if the Town will vote to appropriate eight thousand dollars (\$8,000) for new guardrails on Eel Street and authorize the withdrawal of the amount required for this purpose from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.

Mr. Broeder moved that the article to replace guard rail on Eel St. be adopted. Richard Sweatt offered an amendment to the effect that any amount left over be applied to the highway budget. Both amendment and article seconded and passed.

Article 8: To see if the Town will vote to raise and appropriate a sum not to exceed \$35,000 for revaluation and tax mapping of the Town of Boscawen.

Article discussed. Richard Sweatt explained the State Dept. of Revenue Sharing Administration would not do the map and revaluation for less than \$35,000. Mr. Steenbeke questioned as did Carl Wyss the amount to be raised. Mr. Sweatt brought out that the Revenue Sharing Administration had to approve; that the revaluation would have to start in June or July. Finally the article was adopted as read.

Article 9: To see if the Town will vote to raise and appropriate a sum not to

exceed \$452 for the Concord Hospital.

James Steenbeke, Sr. moved article be adopted as read. David Plourde offered an amendment that \$452.00 be taken from the Revenue Sharing fund interest. Amendment seconded and the article was adopted as amended.

Article 10: To see if the Town will vote to raise and appropriate a sum not to exceed \$225 for the Franklin Hospital.

James Steenbeke moved article be adopted as read. David Plourde offered an amendment that the \$225.00 also be taken from the Revenue Sharing Fund interest. Amendment seconded by Richard Sweatt and the article passed as amended.

Article 11: To see if the town will vote to raise and appropriate a sum not to exceed \$100 for the use of Rolfe Park.

David Plourde offered an amendment to the article that \$36.12 from the Revenue Sharing Fund interest be applied to amount for Rolfe Park. Ronald Butt seconded amendment to article and it passed as amended.

Amendment 12: To see if the Town will vote to raise and appropriate a sum not to exceed \$100 for the Penacook Youth Center.

Joseph Steenbeke moved that the article be accepted as read; seconded and passed.

Article 13: To see if the Town will vote to empower the Selectmen to borrow such sums of money as may be necessary to meet current expenses of the Town until the taxes are paid to the Treasurer.

James Steenbeke Sr. moved the article be accepted as read; seconded and passed.

Article 14: To see if the Town will vote to give the Selectmen authority to transfer or sell property taken by the Town in default of Redemption from the Tax Sale or otherwise acquired.

James Steenbeke, Sr., moved the article amended by Richard Sweatt to read "such sales to be at public auction after duly advertising property; Selectmen to have authority to accept or reject any or all bids." Voice vote rejected. Hand vote 115 Yes, 45 no. Passed as amended.

Article 15: To see if the Town will vote to give the Selectmen authority to transfer any unexpended balance of money from one appropriation to another.

Donald Welcome moved article be adopted as read; seconded and passed.

Article 16: To see if the Town will vote to authorize the Selectmen to make application for and to accept and to expend on behalf of the Town any ad-

vances or other funds coming from the U. S. A. or the State of New Hampshire or any Federal or State Agency.

James Steenbeke, Sr., moved article be adopted as read; seconded and passed.

Article 17: To transact any other business which may legally come before this meeting.

Roger W. Sanborn moved that the Barnard, Weir and Eastman lots be kept by the Town as Conservation Area. The final decision was for the Moderator to appoint five (5) people to study the feasibility and procedure for establishing a Conservation Committee during the coming year and turn in a report at Town Meeting and that these three (3) lots not be sold during the meantime; seconded and so voted by the majority.

Also under Article 17, Richard Sweatt moved referring to a motion made by him at the 1972 Town Meeting moved that a committee be established to report at the end of the year as to recommendation and method for setting up a Sewer Precinct for that part of Town served by the sewer be adopted this year. This was adopted by voice vote.

Moved by Roger C. Sanborn to adjourn, seconded and passed.

Lucia G. Reed Town Clerk

TOWN OF BOSCAWEN BALANCE SHEET

December 31, 1976

Assets Cash-Bank of N.H., General Fund Bank of N.H., Interceptor Acct. Concord Nat'l, Sewer Rent Acct. Interest, N.H. Savings, Sewer Drain Project Interest, N.H. Savings, Rev. Shar. Acct. Savings Acct., N.H. Savings, Misc. Accts. Petty Cash	557,461.69 582.84 33,837.90 3,715.92 1,495.62 251.07 135.00
Capital Reserve Funds Old Town Sewer Fund	1,716.74
Accounts Due Town Interceptor Sewer Sewer Users Oper. Costs Ext. of Sewer Line Accts. Boscawen Athletic Assn. Reimbursement—Sewer Bonds Sewer Users' Assessment	27,733.65 1,008.75 3,257.81 1,139.00 3,718.90 62,668.37
Unredeemed Taxes: Levy of 1975 Levy of 1974 Previous years	24,977.82 6,565.56 2,123.64
Uncollected Taxes: Levy of 1976, Incl. Resident Taxes Levy of 1975	244,484.12 854.60
Total Assets	\$977,729.00
Liabilities Accounts Owed by Town Unexpended Balance Re-Valuation Approp. Sewer Users Funds Unexpended Revenue Sharing Fund Due to State: Bond & Debt Ret. Tax Yield Tax Deposits (Escrow Acc't.) School District Taxes Payable	7,284.53 96,506.27 1,495.62 457.21 450.00 399,147.85

Tax Anticipation Notes Outstanding: Bank of N.H.	400,000.00
Other Liabilities	
Trustees of Trust Funds—	
Cemetery Sales & Perp. Care	1,000.00
Trailer Park Inspector	10.00
Lucia Reed, Town Clerk	
Vital Statistics	22.00
Total Liabilities	906,373.48
Current Surplus	71,355.52
Total Liabilities and Surplus	977,729.00

STATEMENT OF BONDED DEBT

Showing Annual Maturities of Principal & Interest As of December 31, 1976

Sanitary Land Fill

Amount of Issue: \$62,000.00 - 4\%

Date of Issue: April 1, 1974 Principal Payment Date: April 1 Interest Payment Date: April 1 Payable at: Bank of New Hampshire

Due Date	Principal	Interest
April 1, 1977	12,000.00	1,995.00
April 1, 1978	12,000.00	1,365.00
April 1, 1979	14,000.00	735.00
	\$38,000.00	\$4,095.00

Fire Station

Amount of Issue: $$40,000.00 - 5\frac{3}{4}\%$

Date of Issue: July 1, 1969

Principal Payment Date: January 15 Interest Payment Date: January 15 Payable at: Bank of New Hampshire

Due Date	Principal	Interest
January 15, 1977	5,000.00	\$143.75

STATEMENT OF LONG TERM INDEBTEDNESS

Showing Annual Maturities of Principal and Interest as of December 1, 1976

City of Concord - Town's Share of Cost of Construction of Water Treatment Facilities

Town's Share Estimated Basic Costs 57,500.00 (Less Federal & State Grants)
Town's Share Estimated Cost of

Concord Interceptor 6,100.00 (Less Federal & State Grants) \$63,600.00

					Fibre	
Due Date	Prin.	Int.	Total	Prin.	Int.	Total
May 15, 1977	6,360.00	1,958.88	8,318.88	988.00	304.30	1,292.30
May 15, 1978	6,360.00	1,679.04	8,039.04	988.00	260.83	1,248.83
May 15, 1979	6,360.00	1,399.20	7,759.20	988.00	217.36	1,205.36
May 15, 1980	6,360.00	1,119.36	7,479.36	988.00	173.89	1,161.89
May 15, 1981	6,360.00	839.52	7,199.52	988.00	130.42	1,118.42
May 15, 1982	6,360.00	559.68	6,919.68	988.00	86.94	1,074.94
May 15, 1983	6,360.00	279.84	6,639.84	988.00	43.47	1,031.47
	\$44,520.00	\$7,835.52	\$52,355.52	\$6,916.00	\$1,217.21	\$8,133.21

STATEMENT OF BONDED DEBT

Showing Annual Maturities of Principal and Interest as of December 31, 1976

Amount of Issue: \$350,000.00-4.6% Date of Issue: February 4, 1974 Principal Payment Date: February 1

Interest Payment Date: February 1, August 1
Payable At: National Shawmut Bank of Boston

				State			Concord			
Due Date	Prin.	Int.	Total	Prin.	Int.	Total	Prin.	Int.	Total	
Feb. 1, 1977	\$ 35,000.00	\$ 6,440.00	\$ 41,440.00	\$ 28,160.00	\$10,352.00	\$ 38,512.00	\$ 795.00	\$ 292.56	\$1,087.56	
Aug. 1, 1977		5,635.00	5,635.00							
Feb. 1, 1978	35,000.00	5,635.00	40,635.00	28,160.00	9,058.00	37,218.00	795.00	255.99	1,050.99	
Aug. 1, 1978		4,830.00	4,830.00							
Feb. 1, 1979	35,000.00	4,830.00	39,830.00	28,160.00	7,764.00	35,924.00	795.00	219.42	1,014.42	
Aug. 1, 1979		4,025.00	4,025.00							
Feb. 1, 1980	35,000.00	4,025.00	39,025.00	28,160.00	6,470.00	34,630.00	795.00	182.85	977.85	
Aug. 1, 1980		3,220.00	3,220.00							
Feb. 1, 1981	35,000.00	3,220.00	38,220.00	28,160.00	5,176.00	33,336.00	795.00	146.28	941.28	
Aug. 1, 1981		2,415.00	2,415.00							
Feb. 1, 1982	35,000.00	2,415.00	37,415.00	28,160.00	3,882.00	32,042.00	795.00	109.71	904.71	
Aug. 1, 1982		1,610.00	1,610.00							
Feb. 1, 1983	35,000.00	1,610.00	36,610.00	28,160.00	2,588.00	30,748.00	795.00	73.14	868.14	
Aug. 1, 1983		805.00	805.00							
Feb. 1, 1984	35,000.00	805.00	35,805.00	28,160.00	1,294.00	29,454.00	795.00	36.57	831.57	
	\$280,000.00	\$51,520.00	\$331,520.00	\$225,280.00	\$46,584.00	\$271,864.00	\$6,360.00	\$1,316.52	\$7,676.52	

The Principal and Interest Costs of this Issue are Shared by the Fibre Co. & Brezner Tannery The Reimbursement Schedule is as Follows:

	Tannery		Recap	of Reunbursemer	nts	Net Actually Pd by town			
Prin	Int.	Total	Prin	Int.	Total	Prin.	Int.	Total	
\$ 1.822.00	\$ 561.18	\$ 2.383 18	\$ 2,810.00	\$ 865.48	\$ 3,675 48	\$ 3,550.00	\$1,093 40	\$ 4,643.40	
1,822.00	481.01	2,303.01	2,810 00	741 84	3,551.84	3,550.00	937 20	4,487.20	
1,822.00	400.84	2,222 84	2.810.00	618 20	3,428.20	3,550.00	781.00	4,331.00	
1.822.00	320.67	2.142.67	2,810.00	494.56	3,304.56	3,550.00	624.80	4,174.80	
1.822.00	240.50	2,062.50	2,810.00	370 92	3.180 92	3,550.00	468 60	4,018.60	
1,822.00	160.34	1.982.34	2.810.00	247.28	3.057 28	3,550.00	312 40	3,862.40	
1,822.00	80.17	1,902.17	2,810.00	123 64	2,933 64	3,550.00	156 20	3,706,20	
\$12.754.00	\$2 244 71	\$14 998 71	\$19,670.00	\$3,461.92	\$23,131.92	\$24,850.00	\$4,373.60	\$29,223.60	

The Principal & Interest Costs of These Sewer Bonds are shared by the State, City of Concord, Penacook Fibre, Brezner Tanning the Reimbursement Schedule from the above parties is as follows:

Fibr	e		Tannery Recap of Reumbursements				Tannery			Recap of Reimbursements				Tannery Recap of Reumbursements Ne				Actually Pd. l	
Prin. \$307.00	Int \$112.98	Total \$419,98	Prin. \$1,835 00	Int. \$675 28	Total \$2,510_28	Prin. \$31,097.00	Int. \$11,432.82	Total \$42,529.82	Prin. \$3,903.00	Int. \$642.18	Total \$4,545.18								
307.00	98.85	405.85	1,835.00	590.87	2,425.87	31,097.00	10,003.71	41,100.71	3,903.00	461.29	4,364.29								
307.00	84 73	391 73	1,835.00	506 46	2,341.46	31,097.00	8,574 61	39,671 61	3,903.00	280.39	4,183.39								
307.00	70.61	377.61	1,835.00	422.05	2,257.05	31,097.00	7,145.51	38,242.51	3,903.00	99.49	4,002.49								
307.00	56 49	363.49	1,835.00	337.64	2,172.64	31,097.00	5,716.41	36,813.41	3,903.00	(81.41)*	3,821.59								
307.00	42,37	349.37	1,835 00	253.23	2,088 23	31,097.00	4,287.31	35,384.31	3,903.00	(262.31)*	3,640.69								
307.00	28.24	335.24	1,835.00	168 82	2,003 82	31,097.00	2,858 20	33,955.20	3,903 00	(443.20)*	3,459.80								
307.00	14.12	321.12	1,835.00	84.41	1,91941	31,097.00	1,429.10	32,526.10	3,903.00	(624.10)*	3,278.90								
\$2,456.00	\$508 39	\$2,964.39	\$14,680.00	\$3,038 76	\$17,718.76	\$248,776.00	\$51,447.67	\$300,223.67	\$31,224.00	\$72.33	\$31,296.33								

*Town paid first interest payment \$8,050.00 August 1, 1974.

TOWN OFFICERS' SALARIES

D 11D1 1 C1 1
David Plourde, Selectman
Richard Hartford, Selectman
Tax Collector, Marion Houston
Town Treasurer, Patricia Knight
Town Clerk, Lucia Reed
Accountant, Patricia Knight2,080.00
Town Secretary, Gini Deragon
Supervisor, William Walz 50.00
Supervisor, Amos Merchant
Supervisor, Robert Kenevel
Moderator, Robert Johnson
Zoning Officer, Dana Smith
Overseer of Poor, Anthony Bush
Auditor, Robbin Grill
Auditor, Richard Sweet

\$10,792.51

TOWN OFFICERS' EXPENSES

Dues
Postage
Office Supplies
Telephone
Personal Services
Town Report Printing
Municipal Meetings

\$5,776.49

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES GENERAL FUND

Fiscal Year Ended December 31, 1976

Overdraft	192.35 521.20	28.84	876.26 85.00
Balance	1,207.49 223.51 7,284.53* 2,025.72	852.21 .15 .66.00 190.92 400.59 631.58 50.00 22,404.14* 1,200.56	514.53
Spent	10,792.51 5,926.49 792.35 27,724.47 3,171.20 9,973.89	48,898.20 20,729.54 134.00 9,952.00 3,653.84 349.41 168.42 3,977.00 -0- 70,932.69 5,548.59	47,598.27 4,876.26 527.28 4,643.00
Amount Avail.	12,000.00 6,150.00 600.00 35,009.00 2,650.00 11,999.61	49,750.41 20,729.69 200.00 10,142.92 3,625.00 750.00 800.00 3,977.00 50.00 93,336.83 6,749.15	48,112.80 4,000.00 442.28 4,643.00
Receipts and Reimb.	150.00 9.00 150.00 2,399.61	148.41 75.69 142.92 125.00 75,336.83 249.15	4,509.30
1976 Approp.	12,000.00 6,000.00 600.00 35,000.00 2,500.00 9,600.00	49,602.00 20,654.00 200.00 10,000.00 3,500.00 750.00 800.00 3,977.00 50.00 18,000.00 6,500.00	43,603.50 4,000.00 442.28 4,643.00
Title of Appropriation	General Government Town Officers' Salaries Town Officers' Expenses Election and Registration Re-Valuation Town Hall & Other Town Bldgs. Employees' Ret., S.S., B.C.	Protection of Persons & Property Police Dept. Fire Dept. Care of Trees Insurance Planning & Zoning Damages & Legal Expense Civil Defense Health Dept. Incl. Hosps. Vital Statistics Sewer Users' Oper. Costs Town Dump & Garbage	Town Maint.—Sum. & Winter Street Lighting Town Road Aid Libraries

2:	2											T	·ov	/N OI	F BOSCAWEN
					1,139.00 293.53						2,918.05			4,626.86	\$10,681.09
8,868.57			205.02			65.00				143.75					\$46,334.27 10,681.09 \$35,653.18 29,688.67* \$5,964.51
7,840.32	1,627.11	50.00 275.00	2,494.98	100.00	3,139.00 1,193.53	435.00	1,000.00	200.00	68,720.00	21,948.37	7,918.05	10,000.00	4,396.50	4,626.86	\$418,419.33 29,688.67* \$448,108.00
18,336.00	1,685.20	50.00 275.00	2,700.00	100.00	2,000.00	500.00	1,000.00	200.00	68,720.00	22,092.12	5,000.00	10,000.00	4,396.50		\$454,072.51
836.00															\$84,131.91
17,500.00	1,685.20	50.00	2,700.00	100.00	2,000.00	500.00	1,000.00	200.00	68,720.00	22,092.12	5,000.00	10,000.00	4,396.50		369,940.60

Public Service Enterprises: Cemeteries

Sidewalk Maintenance

Flanders Dam (1972)

Boscawen Athletics (1975)

Penacook Youth Center

Rolfe Park

Park Program, Basketball

Recreation:

Old Age Assistance

Town Poor

Public Welfare

Community Action

Patriotic Purposes

Memorial Day Old Home Day Principal—L/T Notes & Bonds

Planting of Trees (1973)

Debt Service

Interest-L/T Notes & Bonds Interest/Temporary Loans

Separation Storm Drains

TOTALS

Guard Rails—Eel St.

Highway Truck

Capital Outlay

Net Balance of Appropriations

*To be carried over to 1977

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TOWN TREASURER'S REPORT

January 1, 1976-December 31, 1976

Balance in checking account		
January 1, 1976	31,325.13	
Bank of N.H.—Interceptor Acct.	582.84	
Deposit Book #203514, Interest		
on Sewer Drain Proj.	3,715.92	
Misc. Savings Acets.—N.H. Savings	251.07	
Concord Nat'l. Bank, Ckg. Acct.		
Sewer Users	10,246.65	
Concord Nat'l. Bank—Savings Account		
Deposit books: 65812—Revenue Sharing	21,828.20	
207187—Revenue Sharing	21,884.92	
Petty Cash	135.00	
Total Am't. Available January 1, 1976	89,969.73	89,969.73
Revenue		
Received from Marian Houston,		
Tax Collector:	520 502 47	
Property Taxes 1976	539,593.47	
Resident Taxes, 1976	12,310.00	
Nat'l Bank Stock Taxes 1976	1,512.35	
Nat'l. Bank Stock Taxes 1975	19.20	
Property Taxes & Yield Taxes,	1.40.020.21	
Previous Years	148,820.31	
Resident Taxes Previous years	5,060.00	
Interest rec'd on Delinquent	10.222.00	
Taxes & Taxes Redeemed	49,232.90	
Resident Tax Penalties	608.00	757 457 22
	700.00	757,156.23
Trailer Permit Fees	720.00	720.00
Sewer User's Operational Funds		93,336.83
Interest Income, Sewer Users' Savings Acct.		1,187.11
Received from Lucia Reed,		
Town Clerk:		
Dog Licenses	710.50	
Motor Vehicle Permits	54,197.96	
Zoning & Sub-Div. books	16.50	
Business Licenses, Permits & Filing Fees	16.00	
		54,940.96
Sub-Division Fees	50.50	50.50

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From State:		
Highway Subsidy	14,405.65	
Interest & Dividends Tax	4,449.94	
Rooms & Meals Tax	20,445.42	
Business Profits Tax	62,756.36	
Refunds on State Forest Lands	320.81	
Gas Toll Funds	837.00	
Bank Tax Credit	1,082.32	
Safety Grant—Police School	300.00	•
·		104,597.50
Local Sources:		
Rent of Town Property	720.00	
Interest on Deposits	782.50	
Income from Trust Funds	787.53	
Income from Police Dept.	497.74	
Boscawen Athletic Association	2,000.00	
		4,787.77
Miscellaneous Revenue		
Tax Anticipation Notes	400,000.00	
New Trust Funds	1,000.00	
Sale of Town Property	3,745.58	
Yield Tax Security Deposits	450.00	
Grange—share of heating fuel	150.00	
-		405,345.58
Grants from USA		
Anti-Recession Act	172.00	172.00
Receipts other than Current Revenue		
Shares of Interceptor Sewer Debt	40,240.10	
Shares of Basic Costs—Intercept Sewer	3,799.12	
Withdrawal Cap. Res. Fund—Fire Truck	31,680.71	
		75,719.93
Total Receipts		1,498,014.41
Total Available		1,587,984.14
Expenditures:		
Town Officers' Salaries	10,792.51	
Town Officers Expenses	5,776.49	
Election & Registration	792.35	
Town Hall & Other Town Bldgs.	3,171.20	
Police Dept.	48,749.79	
Fire Dept.	20,653.85	
rite Dept.	20,033.03	

Care of Trees	134.00
Planning & Zoning	3,528.84
Insurance	9,810.00
Civil Defense	168.42
Concord Hospital	452.00
Franklin Hospital	225.00
Concord Regional Visiting	
Nurse Assn.	3,300.00
Sewer User's Operational Costs	1,008.75
Town Dump & Garbage Removal	5,299.44
Street Lighting	4,876.26
Town Road Aid	527.28
Town Maintenance	43,088.97
Libraries	4,643.00
Old Age Assistance	7,840.32
Town Poor	791.11
Memorial Day	50.00
Old Home Day	275.00
Parks & Playgrounds	2,294.98
Rolfe Park	100.00
Penacook Youth Center	100.00
Sidewalk Maintenance	435.00
Cemeteries	1,193.53
Community Action Program	1,685.20
Damages & Legal Expenses	349.41
Motor Vehicle & Dog License Fees	3,268.00
Trailer Permit Fees	710.00
Taxes bought by Town	39,493.78
Discounts, Abatements, Refunds	3,661.38
Employees' Ret., Soc. Sec & B.C.	7,574.28
Resident Tax Collection Fees	477.60
Boscawen Athletic Association	3,139.00
Revaluation and Tax Map	27,715.47
Yield Tax Security Deposits	700.00
Paid on Tax Anticipation Note	7,918.05
Interest Pd. L/T Note—Fire Sta.	431.25
Interest Pd. L/T Note—Police Sta.	170.00
Interest Pd. L/T Note—	1,000
Sanitary Landfill	2,625.00
Interest Pd., Bonded Debt—	_,,,,,
Sewer Bonds	13,685.00
Interest Pd. L/T Note: City of Concord	5,037.12
Principal—L/T Note—Fire Sta.	5,000.00
Principal L/T Note—Police Sta.	4,000.00
Timespai De l'itote l'once stat	1,000.00

Principal L/T Note—		
Sanitary Landfill	12,000.00	
Principal—Bonded Debt		
Sewer Bonds	35,000,00	
Principal-L/T Note:		
City of Concord	12,720.00	
Highway Dept. Truck	10,000.00	
Separation Storm Sewers	4,626.86	
Eel Street Fence	4,396.50	
Bond & Debt Retirement Taxes	130.91	
Taxes Paid to County	53,170.54	
Penacook-Boscawen Water Precinct	53,878.52	
Merrimack Valley School District	424,429.45	
City of Concord—Sewer Usage	70,932.69	
Flanders Dam	1,000.00	
Bicentennial Tree Planting	500.00	
•	990,504.10	
Net Balance		597,480.04
Proof of Balance:		
Balance-General Fund Ckg Acct.	557,461.69	
Balance—Interceptor Acct.	582.84	
Balance—Sewer Users Ckg Acct.	3,323.50	
Balance, Deposit Book 203514	3,715.92	
Balance—Deposit Book 211797	1,495.62	
Balance—Savings Acct-Sewer User's	30,514.40	
Balance—Misc. Savings	251.07	
Petty Cash	135.00	
		507 400 04

597,480.04

Patricia C. Knight, Treas.

AUDITOR'S REPORT

We, the undersigned Auditors of the Town of Boscawen, certify that we have audited the records and accounts of the Treasurer, Town Clerk, Tax Collector, Treasurer of the Trust Funds, Treasurer of the Library Trustees, and Selectmen's Records in accordance with generally accepted auditing standards and found all in order with minor exceptions.

Robbin R. Grill Richard H. Sweet

February 15, 1977 Boscawen, N.H.

REPORT OF TOWN AUDIT TOWN OF BOSCAWEN, N.H.

Fiscal Year Ending December 31, 1976 (June 30, 1977)

REVENUE SHARING FUND

Statement of Revenue, Expenditures, Encumbrances and Fund Balance Available Funds—January 1, 1976 \$43,713.12

Add Revenue:

Interest 782.50

782.50

TOTAL AVAILABLE FUNDS \$44,495.62

Less Expenditures:

Operating/Maint. Expenses:

Public Safety 20,000 Public Transportation 13,000

Total Operating/Maint. Expenses \$33,000.00

Capital Expenditures:

Transportation 10,000.00

Total Capital Expenditures \$10,000.00
Total Expenditures 43,000.00
Available Cash—December 31, 1976 \$1,495.62
Available Unobligated Funds—December 31, 1976 \$1,495.62

We have examined the accounts and records of the Revenue Sharing Fund of the Town of Boscawen, N.H. for the fiscal year ended December 31, 1976.

In our opinion, the above Statement of Revenue, Appropriations, Encumbrances, and Available Unobligated Funds presents fairly the revenue, expenditures and encumbrances incurred, and status of Revenue Sharing Funds of the Town of Boscawen, N.H. for the year ended December 31, 1976.

Signed, Robbin R. Grill Richard H. Sweet Auditor(s) Town of Boscawen, N.H.

Date: February 15, 1977

(Submit a copy of the Report of Town Audit for the Revenue Sharing Fund to the Selectmen for publication in the 1976 Town Report. This is required by Federal Regulations.) 28 TOWN OF BOSCAWEN

SUMMARY INVENTORY OF VALUATIONS

Land		7,972,551.00
Buildings		16,151,680.00
Factory Buildings		960,300.00
Public Utilities Gas		99,350.00
Electric		1,010,250.00
House Trailers, Mobile Homes		
and Travel Trailers		710,450.00
Total Valuation Before Exemptions		26,904,581.00
Blind Exemptions	11,100.00	
Elderly Exemptions	293,300.00	304,400.00
Net Valuation on which		
Tax Rate is Computed		26,600,181.00

STATEMENT OF APPROPRIATIONS TAXES ASSESSED & TAX RATE

Net Town Appropriations Net School Appropriations County Tax Assessment	133,028.95 570,636.85 53,170.54
Total Town School and County Deduct: Total Bus. Prof. Tax Reimb. Add: War Service Tax Credits Add: Overlay Property Taxes to be raised	\$756,836.34 62,756.00 14,350.00 33,714.71 \$742,145.05
Gross Property Taxes Gross Precinct taxes Less: W/Serv. Tax Credits TOTAL TAX COMMITMENT	742,145.05 52,446.51 14,350.00 \$780,241.56

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Town	.64
School Dist.	1.96
County	.19
Precinct	.23
	\$3.02

SCHEDULE OF TOWN PROPERTY

Sanitary Landfill\$ 11,450.00
Town Hall, Lands & Buildings
Furniture & Equipment
Libraries, Lands & Buildings
Furniture & Equipment
Police Department, Land & Building
Furniture & Equipment
Fire Department, Land & Buildings
Equipment
Highway Dept., Land & Buildings
Equipment
Parks, Common & Playgrounds
All Lands & Buildings Acquired Through
Tax Collector's Deeds:
Davis Lot
LeBlanc Lot
Weir Property
Forest Industry Property
Barnard/Eastman Lot
Dorval Property
Total \$635,100.00

LOANS IN ANTICIPATION OF TAXES

Authorized by Vote of the Town of Boscawen, N.H. Passed on the 2nd day of March 1976

			Date	
Amount	No.	Date	Due	Bank
\$100,000.00	1	4/12	12/15	Bank of N.H.
100,000.00	2	5/25	12/15	Bank of N.H.
200,000.00	3	9/7	12/20	Bank of N.H.

RENEWED BUT NOT PAID 12/15/76 INTEREST PAID IN AMOUNT OF \$7,918.05

PAID IN FULL JANUARY 6, 1977.

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STATEMENT OF REVENUE SHARING FUNDS

Available Funds January 1, 1976 Merrimack County Savings N.H. Savings Total	s	5 21,828.02 21,884.92 5 43,713.12
Add Revenue: Interest Merrimack County Savings N.H. Savings	390.74 391.76	782.50
Total Available Funds		44,495.62
Less: Expenditures Available Unobligated Funds- December 31, 1976		43,000.00 1,495.62

TOWN CLERK'S REPORT

1976

83	1975 Auto Registrations	\$	984.97
3127	1976 Auto Registrations	. 53	,262.50
289	Dog Licenses, 1 Kennel, 1 Duplicate		710.50
12	Filing Fees		. 16.00
	Zoning Books		
3	Sub division Books		6.00
		\$54	,990.47
Vital	Statistics		
Rirth	s 39		

Births 39 Marriages 41 Deaths 82

> Lucia G. Reed Town Clerk

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1976

— DR —

Taxes Committed to Collector:	
Property Taxes	
·	
Total Warrants	\$797,763.40
Yield Taxes	2,502.06
Added Taxes:	
Resident Taxes	730.00
Overpayments During Year:	
a/c Property Taxes \$ 215.74	
a/c Property Taxes 213./4	215.74
Penalties Collected on Resident Taxes	104.00
TOTAL DEBITS	\$801,315.20
— CR. —	
Remittances to Treasurer:	
Property Taxes\$539,593.47	
Resident Taxes 12,310.00	
National Bank Stock Taxes 1,531.55	
Yield Taxes 2,502.06 Land Use Change Taxes	
Interest Collected	
Penalties on Resident Taxes 104.00	
9	\$556,041.08
Abatements Made During Year:	
Resident Taxes 790.00	
	790.00

SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES

LEVY OF 1975

— DR. —

Uncollected Taxes—As of January 1, 1976:
Property Taxes
\$154,207.10
Yield Taxes 241.17
Added Taxes:
Property Taxes
Resident Taxes 410.00 986.10
Overpayments:
a/c Property Taxes \$ 173.62
Interest Collected on Delinquent Property Taxes 6,225.79
Penalties Collected on Resident Taxes
TOTAL DEBITS
— CR. —

Remittances to Treasurer During Fiscal Year

Ended December 31, 1976:

Property Taxes		
	\$158,108.04	
Abatements Made During Year:		
Property Taxes \$ 2,265.17		
Resident Taxes 1,110.00	\$ 3.375.14	
Uncollected Taxes—December 31, 1976: (As Per Collector's List)	\$ 3,375.14	
Property Taxes		
Resident Taxes		
	854.60	
TOTAL CREDITS		\$162,337.78

SUMMARY OF TAX SALES ACCOUNTS FISCAL YEAR ENDED DECEMBER 31, 1976

-DR.Tax Sales on Account of Levies of:

				Previous
	1975	1974	1973	Years
(a) Balance of Unredeemed				
Taxes of January 1, 1976	\$	\$17,869.67	\$11,969.33	\$4,164.51
(b) Taxes Sold to Town Du	ıring			
Current Fiscal Year	39,333.78			
Interest Collected After Sal	le 313.32	963.54	1,549.39	1,936.28
Redemption Costs	63.90	180.83	72.00	14.65
TOTAL DEBITS	\$39,711.00	\$19,014.04	\$13,590.72	\$6,115.44
	−CF	R.—		
Remittances to Treasurer				
During Year				
Redemptions	\$14,355.96	\$10,523.61	\$ 9,039.00	\$3,228.83
Interest & Costs After Sal	e 377.22	1,144.37	1,621.39	1,950.93
Abatements During Year			11.00	222.46
Deeded to Town During Year		780.50	795.69	713.22
Unredeemed Taxes -				
December 31, 1976	24,977.82	6,565.56	2,123.64	-0-
TOTAL CREDITS	\$39,711.00		\$13,590.72	\$6,155.44

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SUMMARY OF WARRANTS SEWER ASSESSMENT FOR 1975

SUMMARY OF WARRANT
TOTAL CREDITS
ABATEMENTS MADE DURING THE YEAR 419.38
REMITTANCE TO TREASURER DURING FISCAL YEAR ENDED DECEMBER 31, 1976 \$58,863.46
TOTAL DEBIT
ADDED ASSESSMENT
UNCOLLECTED AS OF JANUARY 1, 1976 \$ 3,693.77

SUMMARY OF WARRANT SEWER ASSESSMENT FOR 1976

Sewer Assessment Committed to Collector: \$60,130.34 Added (Supplemental Warrant)
TOTAL DEBITS
REMITTANCES TO TREASURER DURING FISCAL YEAR ENDED DECEMBER 31, 1976 \$34,473.37
ABATEMENT MADE DURING THE YEAR 46.95
UNCOLLECTED — DECEMBER 31, 1976 \$62,668.37
TOTAL CREDITS

REPORT OF TRUSTEES OF TRUST FUNDS

Fiscal Year Ended December 31, 1976

RECEIPTS:

Dividends on Library Trusts	\$ 1,576.96
Dividends on Cemetery Trusts	725.36
Dividends on Massachusetts Investers Trust	16.57
Dividends on George Putnam Fund	45.60
Dividends on Tuttle Fund	67.19
Dividends on Much-I-Do Fire Truck Fund	1,680.71
Principal on Much-I-Do Fire Truck Fund	30,000.00

\$34,112.39

EXPENDITURES:

Paid Treas. Library Trustees \$ 1,576.96

Paid Treas. Town of Boscawen:

Cemetery Funds \$ 787.53 Fire Truck Fund 31,680.71

Paid Sup't. Merrimack Valley School District 32,468.24
67.19

t and Sup to Wellimack Valley School District

\$34,112.39

This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief.

January 18, 1977

TRUSTEES

Alice M. Kingsbury Doris C. Silver Henrietta I. Kenney 36 TOWN OF BOSCAWEN

REPORT OF THE TRUST FUNDS OF THE TOWN

Date	Name of Fund	Purpose	How Invested	Bal. Beg. Year	New Funds
CEME	ETERY FUNDS:				
1976 1976 1976 1976 1976	Various Elsie Hoyt Fund Henry Barrett Fund Henry Alcorn Fund Stanley Ford Fund Mrs. Russell Mattice Fd. Uninvested Capital Gain on 46 shs. Mass	Perpetual Care Cemetery Cemetery Cemetery Cemetery Cemetery	Various N.H. Savings Bk.	13,727.69	200.00 125.00 125.00 125.00 150.00
	Investors Trust Town of Boscawen Town of Boscawen	Cemetery Cem. Lot Sales Cem. Lot Sales	N.H. Savings Bk. N.H. Savings Bk. 80 Shs. George	158.79 3,105.70	275.00
			Putnam Fund	1,052.00	
	TOTAL A/C CEME	TERY FUNDS		18,044.18	1,000.00
1916 1925 1928 1940 1946 1947 1948 1962	ARY FUNDS: Mrs. John Kimball Harry K. White Martha Knowles Frank L. Gerrish Lizzie Choate Willis Buxton Martha Buxton Mary K. Colby Isabelle Grimes	A DV EUNING	Man. Fed. Sav. Bk. *Man. Fed. Sav. Bk. *N.H. Savings Bk. *Man. Fed. Sav. Bk. *Man. Fed. Sav. Bk. *Man. Fed. Sav. Bk. *Man. Fed. Sav. Bk. *N.H. Savings Bk. *N.H. Savings Bk.	100.00 2,000.00 9,559.89 4,000.00 920.00 1,000.00 500.00 1,000.00	
	TOTAL A/C LIBRA	ART FUNDS		20,079.89	
CAPI	TAL RESERVE FUNDS:				
1955	Town of Boscawen Town of Boscawen Town of Boscawen	School Fund Sewer Fund Much-I-Do	Man. Fed. Sav. Bk. Man. Fed. Sav. Bk.	618.45 725.00	withdrawn
1773	Town of Boscawen		N.H. Savings Bk.	30,000.00	
	TOTAL A/C CAPIT	AL RESERVE FU	UNDS	31,343.45	
MERI	RIMACK VALLEY SCHO	OL DISTRICT:			
1973	Tuttle Fund	Boscawen School	N.H. Savings Bk.	1,223.95	
			TOTALS	70,691.47	1,000.00

^{*}Term Account Savings Certificates

OF BOSCAWEN ON DECEMBER 31, 1976

RINCIPAL			INCOME			
Gains (Losses) on Sale of Securities	Capital Gain Dividends	Bal. End Year	Bal. Beg. Year	Amount	Expended	Bal. End Year
		13,727.69 200.00 125.00 125.00 125.00 150.00	772.21	772.21	741.93	807.55
	7.73	166.52 3,380.70	34.16 1,980.14	10.87 276.65		45.03 2,256.79
		1,052.00		45.60	45.60	
	7.73	19,051.91	2,791.57	1,105.33	787.53	3,109.37
		100.00 2,000.00 9,559.89 4,000.00 920.00 1,000.00 500.00 1,000.00		5.51 158.51 760.05 317.01 62.45 79.25 79.25 35.42 79.51	5.51 158.51 760.05 317.01 62.45 79.25 79.25 35.42 79.51	
(-30,000.00)		618.45 725.00	1,411.03 1,085.60 1,584.76		1,680.71	1,522.23 1,184.82
(-30,000.00)		1,343.45	4,081.39	67.19	67.19	2,707.05
(-30,000.00)	7.73	41,699.20	6,872.96		4,112.39	5,816.42

38 TOWN OF BOSCAWEN

BOSCAWEN PUBLIC LIBRARY

"An investment in knowledge pays the best interest."

-Benjamin Franklin

At the March meeting of the Board of Trustees Mrs. Grace Creaser was welcomed as a new member.

The Bicentennial Committee was given permission to display pictures of old coins made by the school children for a contest for a Boscawen Coin, in the library.

Mrs. Kaye Herrick from the State Library came to one of our meetings to advise us on weeding out old books and magazines. Many of the old books were discarded, some of them sold at auction and the money put toward buying new books. Much of the credit for this work goes to Mrs. Creaser and Mrs. Sloane, who gave many hours of their time working in the library and outside on the grounds. For this we thank you. We also wish to thank Mrs. Creaser for the gift of a new Flag.

The ceilings of both the Main and Branch libraries received a new coat of paint. A new Vacuum cleaner and cleaning suppies bought to help the janitor with her work. The wiring at the main library has been checked and replaced by Mr. Frank Gray. It was also voted to keep a light burning over the main entrance at night. New covers were made and placed over the iron grilles.

A copy of the History of Boscawen and Webster by Charles Coffin was given the library by Mrs. Byron E. Greenlow of Yarmouth, Maine. As we have other copies Mr. Creaser offered to buy the book. It was voted to accept his offer and put the money in the book fund.

We have Bookmobile service from the New Hampshire State Library three times a year, and the librarian borrows books at the request of its readers. Also films for the Merrimack County Nursing Home.

It was voted to charge two cents a day for all overdue books.

The sewerage disposal has been taken care of and approved by the Water Pollution Board.

The Boscawen Woman's Club gave books in memory of two members. All about Dolls for Miss Helen Folsom and Positive Addiction for Mrs. Ethel Carter. They also gave The Story of New Hampshire by Eva Spear.

Two copies of the new Little History of Penacook were given the library by Mr. Grovenor Nudd. The Library Trustees extend their thanks and appreciation for these gifts.

Many new books were bought and a set of Paperbacks bought and put at the Branch library. Circulation at both libraries has been good. We hope more people will come to use the libraries this year.

Circulation figures are:

Adult fiction	2325
Adult non-fiction	464
Juvenile fiction	1391
Juvenile non-fiction	298
Magazines	958
Films	
Total	5506
Main	3899
Branch	

LIBRARY HOURS Plains Library

Tuesday 2:00 P.M. — 4:30 P.M. 6:30 P.M. — 8:00 P.M.

Friday 2:00 P.M. — 4:30 P.M.

Branch Monday 2:30 P.M. — 5:00 P.M.

Wednesday 2:30 P.M. — 5:00 P.M. 7:00 P.M. — 8:30 P.M.

> Verna M. Mattice Chairman Board of Library Trustees

40 TOWN OF BOSCAWEN

BOSCAWEN PUBLIC LIBRARY - TREASURER'S REPORT 1976

Summary: Balance Jan. 1, 1976 Trust Funds Thornton Fund Church (1975 & 1976) Town Other Funds Total Income Total Available funds	1,626.91 50.00 300.00 4,643.00 334.74	238.99 6,944.65 7,183.64 6,212.83
Less Expenditures		
Balance as of Dec. 31, 1976		970.81
Trust Funds: Mrs. John Kimball Frank L. Gerrish Harry K. White Willis Buxton Martha Buxton Lizzie Choate Martha Knowles Mary K. Colby Isabell Grimes Savings Account Feb. 1, 1977 Peter Lessard Feb. 1, 1977	5.51 316.03 158.01 79.00 79.00 131.17 755.43 23.72 79.04 1,626.91 479.38	
Tetel Lessaid 1 co. 1, 1977	20.00	
	GERRISH TRUST	
Balance Jan. 1, 1976	\$229.16 316.03	
Income	310.03	
Less Expenditures	407.00	
Balance Dec. 31, 1976	138.19	
	GRIMES TRUST	
Balance Jan. 1, 1976	202.02	
Income	79.04	
	281.06	

Soddy Potty

Less Expenditures Balance Dec. 31, 1976	138.00 143.06	
BOOK ACCOUN	T	
Balance Jan. 1, 1976	11	247.28
Trust funds:		
John Kimball	5.51	
Harry White	158.01	
Lizzie Choate	131.17	
Mary K. Colby	23.72	
Martha Knowles	755.43	
Book sales & fines	134.54	
Thornton fund	50.00	
		1,258.38
Total income		1,505.66
Expenditures		1,078.58
Balance Dec. 31, 1976		427.08
GENERAL ACCO	OUNT	
Balance Jan. 1, 1976 deficit		(439.47)
Trust (Buxton)	158.00	,
Church (1975 & 76)	300.00	
Land Rent	150.00	
Town	4,643.00	
Interest	40.00	
interest		5,291.20
Total Income		4,851.73
Less Expenditures		4,589.25
Balance Dec. 31, 1976		262.48
	a . a of DEC 21 10'	77
GENERAL ACCOUNT EXPENSE		76
Librarian Salaries	1,542.25	
Janitors' Salaries	386.51	
H.E.W.	240.00	
Electricity	228.37	
Oil	400.00	
Water	15.00	
Insurance	268.00	
Book Supplies	77.27	
Treasurer's expenses	21.50	
N.H. Lib. Trustees' Assoc.	18.00	
Miscellaneous	141.88	
C 11 D	1 250 00	

1,250.00 4,589.25

POLICE COMMISSION REPORT

The Boscawen Police Commission is happy to report that the past year has been very successful.

Some of the objectives attained this year were; (1) A mutual aid compact between the Boscawen and Concord Police Departments which is similar to other agreements the Town has with the surrounding communities in our area (2) Updating the Police Department's policies and procedures.

A new room was constructed in the basement of the police station which served as an office for the assessors in the town reevaluation. This room will now be used as a training and/or evidence storage area for the police department.

Training for our police personnel was somewhat limited due to termination of employees and a heavier workload. The following is a breakdown of seminars attended by the police department and sponsored by the N.H. Police Standards and Training Council. Chief Russell attended the prosecutors conference and a special photography school conducted by the F.B.I. Officer Graves attended a seminar on crime prevention.

The Police Commission would like to take this opportunity to commend Chief Russell and the Officers of the Police Department for their fine work this past year.

Respectfully submitted,

Gary Deragon, Chairman
Daniel Carey
Frederick Langlais
Lionel Gauthier
Norma Heinz
Richard Hartford, Ex officio

BOSCAWEN POLICE DEPARTMENT CHIEF'S MESSAGE

In the year 1976 the department experienced a decrease in the number of calls received by approximately 28%. This, however, does not mean the workload was any less; as there were more criminal arrests made and more major cases investigated.

The department also added two new employees during 1976. These were positions that were vacant due to employees terminating their employment with the town. Craig Nixon moved to a full-time patrolman after having served at a part-time position for approximately 3 years and Jeff Johnson of Terrace Hill Road also came on as a part-time patrolman.

In my proposed 1977 budget you will see an overall increase of about 5.5%. This includes a 10% cost of living raise for the 3 full-time personnel (they did not receive a cost of living raise last year) and a special article for a new cruiser to replace the 1973 Plymouth which will have approximately 103,000 miles logged come town meeting.

On behalf of the department I would like to thank the citizens of Boscawen for their continuing cooperation which I feel has made Boscawen a better community in which to live.

Carl D. Russell Chief of Police

BOSCAWEN FIRE DEPARTMENT

In the past year the Fire Department responded to 163 calls.

Several calls involved WOOD BURNING DEVICES and chimney fires. Remember if you install a wood burning device, use common sense, a wood fire burns very hot.

The one call that was a very trying experience for the department was the day before Christmas. At 8:15 a.m. the department was dispatched for a motor vehicle accident, with an liquid propane gas tank truck involved. We secured from the scene at 3:15 p.m. that day.

Training was conducted on Monday nights for firemen. Special sessions at Fitzwilliams Drill Yard, Capital Area Compact and Twin Rivers Mutual Aid.

David Boudrias, has completed a ninety-three hour course as Rookie Fire Instructor, and will be the department's Training Instructor.

An other addition to the department is Fire and Arson Investigation. Harold Hamilton is helping in this field. He has taken the Fire and Arson Investigation course at the N.H. Technical Institute, in Laconia, and also attended other related seminars.

At this time I want to thank all the Officers and Firefighters of the department for their great efforts and cooperation. They've made some terrific "stops" consequently, saving thousands of dollars in property value.

Remember if you have any fire connected problems DON'T HESITATE TO CALL US.

Respectfully submitted,

Roland D. Bartlett Fire Chief

FIRE PHONE (1) 225-3355 (79) 6-2222

REPORT OF DISTRICT FIRE CHIEF AND TOWN FOREST FIRE WARDEN

Since its beginning in 1893, the State Forestry Department has recognized the fact that forest fire prevention and suppression is a joint state and town or city responsibility. Local authorities recommend names of persons to the State Forester, who appoints one person as town or city fire warden and several other persons as town or city deputy fire wardens to a three year term.

The local forest fire warden controls the kindling of all outside fires, when the ground is not covered with snow, by issuing a written permit for kindling a fire. Permits are only issued at such times and in such places as the fire warden deems as safe.

The State Forest Fire Service trains the local forest fire organization in modern forest fire prevention and suppression tactics. The State also provides backup personnel and equipment for suppression and prevention activities.

The combination of State and local forces has resulted in one of the smallest acreage loss due to forest fires in the United States for the past 20 years.

1976 Forest Fire Statistics

	No. of Fires	No. of Acres
District	172	1251/4
Town	6	21/4

Richard S. Chase District Fire Chief Roland Bartlett Forest Fire Warden

BOSCAWEN FIRE WARD COMMITTEE

The Fire Ward Committee was appointed in 1973 by the Fire Chief, with the consent of the Selectmen.

A meeting of the Committee can be called by the Selectmen, Fire Chief, Committee Chairman or by any member of the Committee. The reasons for a meeting can be many, but must fall within the scope of: budget, equipment, grievances, or any situation that could have a detrimental effect upon the department, its members or the welfare of the residents of our town.

The major function of the Committee is to make recommendations to the town that will result in improving the firefighting capability of the department and minimize the loss of life and property.

At the present time, the Committee can only recommend, and its decisions are not binding on any party.

There were no meetings in 1976.

Respectfully submitted,

Boscawen Fire Ward Committee: Kenneth Marshall, Chairman Danny Carey Patricia Stefanides Raymond Steenbeke Fred Supry

PLANNING BOARD ZONING BOARD OF ADJUSTMENT

A public hearing was held on October 19, 1976 to discuss proposed changes in the Subdivision Regulations. After the hearing, the Planning Board accepted the changes and these have been incorporated into the Subdivision Regulations, Town of Boscawen.

There has been some confusion regarding the Zoning Compliance Certificate currently required under the Zoning Ordinance. This is *not* a building permit, but merely certifies that the proposed construction or modification falls under the permitted use for that particular zone. These certificates are available at the Selectmen's Office and should be filled out and approved *prior* to the undertaking.

Forrest D. McKerley Chairman, Zoning Board of Adjustment Kevin J. McCarthy Chairman, Planning Board

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OVERSEER'S REPORT

Mr. Tony Bush, appointed last year, resigned for personal reasons in the fall of 1976. The selectmen, being unable to find someone suitable, have been carrying out the duties of the overseer, and will continue until a new overseer is appointed.

The year 1976 was kind to the town as far as welfare commitments were concerned. We had very little unemployment, sickness or hardship that the individual citizen could not handle. In these cases where aid was needed it was forthcoming. At the end of 1976 the welfare budget showed a sizeable balance. We have reduced the budget again this year and hope that the residents of this town will be equally blessed this year.

Direct Aid: Number of Recipients Amount Expended	5	\$ 791.00
Old Age Assistance: Nursing Home Care for Aged		
Number of cases Amount Expended	6	7,300.32
Children in Foster Homes: Number of cases	1	
Amount Expended		540.00
Total		\$8,631.43
Town Welfare Budget for 1976: Amount Expended Surplus		\$17,500.00 8,631.43 \$8,868.57

48 TOWN OF BOSCAWEN

CONCORD AREA CENTER COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

28 South Main Street Concord, N.H. 03301 Tel: 225-6880 or 225-9242

The Community Action Program, Belknap-Merrimack Counties, Inc. utilized funds appropriated at 1976 town meeting to continue services to low-income residents of Boscawen through its Concord Area Center. In addition to assistance with food stamp, housing, utility, and welfare problems, families sought help through the Community Food Project in emergency food situations; Penacook Food Buying Club for cooperative food purchasing; Operation "Green Thump" for gardening assistance; Project H.E.L.P. for emergency fuel or utility loans; Summer Work Experience Program for youth employment; and the Rural Transportation System for transportation services to the elderly.

Additional programs and services available to Boscawen residents are health/mental health assistance to facilitate free or low-cost health care or health-related counseling; transportation assistance to provide access to services, including health care, food stamp certification, and counseling; Elderly Nutrition Program to provide low-cost hot meals for the elderly; and furniture/moving assistance to re-cycle used furniture to tenants renting unfurnished apartments and to provide moving assistance to persons unable to afford commercial carriers or truck rental.

In seeking a 1977 appropriation from Boscawen, Community Action Program is requesting local funding support to maintain center operations and the continued delivery of the aforementioned services. We gratefully acknowledge the support and cooperation shown by the Boscawen Board of Selectmen, Budget Committee, and townspeople for these efforts.

Jay M. Zax Concord Area Director

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REPORT ON THE VISITING NURSE ASSOCIATION

The Concord Regional Visiting Nurse Association has made the following visits for the Town of Boscawen from January 1, 1976 through September 30, 1976:

Nursing	329
Home Health Aide	147
Physical Therapist	11
Homemaker	33

I have attended the monthly meetings and have worked with committees on various projects and find that we have a worthwhile program with the Association; I hope Boscawen will continue to support this program.

The following report from Lutie Piper, Executive Director, of the Association, gives a detailed description of the services provided by the Concord Regional Visiting Nurse Association.

Katherine Bush, Boscawen's Representative to the Visiting Nurse Association 50 TOWN OF BOSCAWEN

CONCORD REGIONAL VISITING NURSE ASSOCIATION

For the Annual Report of the Town of Boscawen, New Hampshire

The Concord Regional Visiting Nurse Association, Inc. continued to service Boscawen for the second year. They have provided skilled nursing care for anyone sick in the home, especially those needing continuity of care after discharge from the hospital. They are available to give hypodermic injections, change surgical dressings, and do other treatments prescribed by the attending physician. When indicated, family members have been instructed to give care between the nurse's visits.

Special services; such as, physical therapy, speech therapy, occupational therapy, and nutritional guidance have been given by the special staff and consultants in order to assist with the rehabilitation of an acute or chronic illness.

When family members are unable to supply all the needed care, a staff of homemaker-home health aides are available to give physical care, do light housekeeping, and assist with meal planning and meal preparation.

The nurses are delighted to advise new and expectant mothers in the care of themselves and their babies. They are also glad to work with families and individuals on normal nutrition, sickness, and accident prevention.

Anyone in Boscawen may request these services—doctor, family, pastor, friend, or the patient himself. Patients are also referred by clinics and other agencies. All calls are answered, but continuing care can be provided only under a doctor's orders.

A call to the Concord Regional Visiting Nurse Association; (224-4093) between the hours of 8 a.m. and 4 p.m. is all that is necessary to start services or make inquiries. Saturday, Sunday, and Holiday calls are only made when there is serious illness. Fees may be scaled to those unable to pay the entire amount.

Sincerely,

Lutie K. Piper
Executive Director

BIRTHS REGISTERED IN THE TOWN OF BOSCAWEN, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1976

Date of Birth	Place of Birth	Name of Child	S	Name of Father	Maiden Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
Dec. 14 Dec. 22 Dec. 24	Concord Concord Concord	Michael Brian Christopher Chase Craig Alan	ZZZ	Richard A. Hollins Robert C. Graves Alan R. Perkins	Paula J. Bourbeau Kay Anderson Lynda S. Vigue	Boscawen Boscawen Boscawen	Vt. N.H. N.H.	HHH HHH
1976 Ian 2	Concord	Toshua Scott	Σ	Scott F. Warren	Linda A Fife	Roccawen	Me	II Z
Jan. 10	Concord	Robyn Lynn	ī	Everett J. Blaise	Carmen M. Benoit	Boscawen	Vt.	Vt.
Jan. 14	Concord	John Ledger	Z	John A. Monroe, Jr.	Donna M. Brace	Boscawen	N.H.	N.H.
Jan. 25	Concord	Sarah Rae	ㄸ;	Brian S. Stiles	Robin L. Balukas	Boscawen	H.N.	H.Z.
Jan. 28	Concord	David Tucker	Z:	David Tucker Kitson	Betty Ann Paul	Boscawen	Mass.	H.Z
reb. 11	Concord	Brendan Matthew	ΞZ	Thomas A Corew	Kuth M. Laramee	Boscawen	i z	i I
Mar. 2	Concord	Brendan Scott	Σ	Vernon A. Merchant Jr	Laula L. Mule Sharon J. Derosia	Boscawen	ΞΞ	ij
Apr. 5	Concord	Jonathan Derek	Z	John D. Horton	Sheila J. Martin	Boscawen	N.H.	Z.Y.
Apr. 16	Concord	Aaron Lewis	X	Donald A. Duncklee	Patricia M. Kimball	Boscawen	N.H.	N.H.
May 1	Concord	Jonathan Raymond	Σ	Bruce A. Risley	Debra N. DuVerger	Boscawen	N.H.	Conn.
May 12	Concord	Derek Scott	Z	Derek P. Sawyer	Debra A. Savoy	Boscawen	N.H.	H.Z
May 16	Concord	Suzanne Marie	ĹŢ,	Robert C. Towle	Nancy B. MacKay	Boscawen	Mass.	N.H.
June 4	Concord	George Andrew	Σ	Richard A. Bernard	Priscilla C. Orlandi	Boscawen	Mass.	N.H.
June 10	Concord	Nancy Lynn	ſĮ,	Kim M. Oakes	Bonnie J. Sallies	Boscawen	N.H.	H.Z
June 11	Concord	Andrew Constant	Σı	William H. Sutphen	Estell A. Constant	Boscawen	Mass.	Ξ̈́;
June 13	Concord	Stephanie May	íī,	Gary M. Draper	Nancy J. Chamberlain	Boscawen	H.	Ξ;
June 15	Concord	Kevin William	Σı	Richard E. Meserve	Linda M. Lux	Boscawen	H.	H.;
June 17	Concord	Danielle Merrill	il,	Richard S. Beard	Deborah A. Merrill	Boscawen	H.Z.	H.Z.
June 25	Franklin	Timothy Todd	Σį	Ernest Todd West	Patricia J. Morin	Boscawen	Ξ,	Conn.
July 3	Concord	Jody William	ΣŻ	Joseph A. Pelillo	Jo-Ann F. Walz	Boscawen	×.×.	H.
July 16	Concord	Jamie Parker	Zί	Parker R. Drown	Barbara Austin	Boscawen	N.H.	H.
July 31	Concord	Abigail Marie	I.,	Louis E. Lavallee	Martha J. Simons	Boscawen	West China	Ξ;
Aug. 24	Concord	Isaac Charles	Σ	Paul L. Braley	Michele J. Duquette	Boscawen	H.Z	Ξ.
Sept. 7	Concord	Christopher Buddy	Σ	Richard E. Bartels	Catherine L. Ceci	Boscawen	N.Y.	H.Z
Sept. 8	Concord	Jeri Marie	П	William G. Bailey III	Jeanne M. Drolet	Boscawen	N.H.	H.Z.
Sept. 18	Franklin	John Charles	Z	Charles J. Gempka	Christine F. George	Boscawen	H.H.	Mass.
Sept. 24	Concord	Rebecca Lee	ĹĽ,	George E. Tattersall Jr.	Gloria M. Moody	Boscawen	H.N.	H.Z
Oct. 21	Concord	Mandy Ann	ш	Roger V. Morrissette	Harriet E. Smith	Boscawen	N.H.	Conn.
Nov. 8	Concord	Rebecca Lynn	<u>г</u> , 2	James A. Dunsmore	Nancy L. Walker	Boscawen	Me.	Canada
Nov. 15	Concord	Scott Michael	Σ	Wayne A. King	Linda S. Harding	Boscawen	N.H.	N.H.

Mass. Me. N.H. Vt. Mass.
Mass. N.H. N.H. N.H.
Boscawen Boscawen Boscawen Boscawen
Elizabeth C. Clark Kathryn J. Carpenter Brenda L. Carpentiere Susan I. Riel Debra L. Gray
Kenneth Adams III Terry J. Dunlap Arthur R. MacArthur Bruce E. Hall Charles E. McNeff
FMFFM
Jennifer Elizabeth Darryls James Bridget Anne Sheila Marie Scott Alan
Concord Concord Concord Concord Concord
Nov. 17 Nov. 22 Dec. 1 Dec. 2 Dec. 21

I hereby certify that the above return is correct according to the best of my knowledge and belief. Lucia G. Reed, Town Clerk

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				Age				
Date of Marriage	Place of Marriage	Name & Surname of Groom & Bride	Residence of each at time of Marriage	- ×	Place of Birth Each	Name of Parents	Birthplace of Parents	Name, Residence and Official Status of Persons by Whom Married
9000	0		9					
1976 Jan. 17	Concord	Andrew G. Bourassa	Boscawen	26	R.I.	Gerard Bourassa	N.H.	Arolyn F. Sargent
		:			:	Mary Florenzano	R.I.	Justice of the Peace
	-	Sherrilyn G. Gove	Boscawen		H.	Natalie Ackerman	Ξ.	
Jan. 31	Penacook	Steven E. Provencal	Concord	× -	H.K	Warren Provencal	: : : :	Michael Peschovese
		Jeanne M. Benoit	Boscawen	19	N.H.	Angeline Jenovese Lester Benoit	N.H. Vt.	rnest
						Edwina Mayo	N.H.	
Feb. 5	Concord	Alfred R. Schlegel	Penacook	53 (Germany	Walter Schlegel	Germany	James Cremin
			£		,	Wilhelmina Slanke	Germany	Justice of the Peace
		Nancy W. (Winston) Fullam	Boscawen	45	Mass.	Thomas Winston Flizabeth Rarrett	Mass. Mass	
Feb 7	Concord	Carl B Whittier	Concord	21	IZ	Bernard Whittier	E I	George Murray
						Margaret Chamberlain	H.Z.	Priest
		Diane M. Osgood	Boscawen	16	N.H.	Richard Osgood		
						Catherine Supry	N.H.	
Mar. 12	Penacook	Paul Lee Braley	Penacook	19	H.Z	Herbert Braley	N.H.	Oliver Northcott
						Harriet Caldwell	N.H.	Minister
		Michele J. Duquette	Boscawen	18	H.Z	Vernon Duquette	E.Z	
						Elaine Perkins	N.H.	
Apr. 10	Apr. 10 Penacook	Sherwood G. Campbell	Penacook	34	Me.	Donald Campbell	Me.	Oliver Northcott
						Vera Skillin	Me.	Minister
•		Nancy (Weatherbee) Brown	Boscawen		Mass.	Louise Wetherbee	II.	
Apr. 10	Penacook	Richard J. Supry	Penacook	07	N.H.	Richard Supry	ı. E.	Grovenor Nudd
			ď			Jeannette Flamond	i:	Justice of the Peace
		Cindy L. Cooper	boscawen	6	N.H.	Louis A. Cooper Fleanar Moody	N.H. Mass	
Apr. 17	Penacook	Jean M. Cote	Concord	4	Canada	Licanol Modus	Mass. Canada	Oliver Northcott
						Leoni Blouin	Canada	Minister
		Elaine (Perkins) Duquette	Boscawen	45	N.H.	Raymond Perkins	N.H.	
						Helen Bernier	N.Y.	
May 1	London	John F. Fife	Canterbury	33	H.K	Leon R. Fife Holon Ginloy	H.Z H.H	Mary Maxfield Instice of the Peace
		June Cross	Boscawen	24	N.H.	Harold Cross	II.Z	Justice of the react
						Beulah Pickard	Z.H.	

Jr.						TO	WN OF B	OSCAWEN
Frederick J. Pennett, Jr. Priest Raymond Poirier	Minister Francis Callahan Priest	Oliver Northcott Minister	John Nolan Priest	Jeanne Currier Justice of the Peace	Milton E. Perringill Justice of the Peace	Oliver Northcott Minister	Leo Shea Priest	Leroy T. Oakes Minister
N.H. N.H. Canada Canada Conn.	Conn. N.H. Wis.	Mass. Mass. Miss. La. III.	HHH ZZZZZ Z	NN N H.H.H.	Canada Me. N.H. Mass.	HHHH	ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ	Me. Me. Mass.
James Holden Yanna Kate Jerome Breault Christine Rousselle Raymond Poirier	Alice Smith Robert Bernier Dolores Nadeau Francis R. Wentworth Edna Myrick	Euna Myrick Thomas Danko Florence Regis John O. Frazier Mary Walker William Robbins	Paul Sampson Viginia Wescott William Hodgdon Forraine I' Henreny	Dana Stewart Anna Gagne Leon Hammell Helen Foote	Paris Gianunzio, Sr. Ruby Holmes Ramsey W. Pettingill Florence E. Hubley	Lewis Lull Arlene Hemphill Carl Spooner Carol Waterson	David M. Morrill Jane Dufresne Ralph Burroughs Luella Hooner	Harry R. Tonneson Julia Owen David B. Welch, Sr. Dorothy D. Fowler
N.H. Canada Conn.	N.H.	Mass. La. N.H.	N.H.	N.H.	Mass. N.H.	N.H. N.H.	N.H.	Me. Mass.
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Boscawen Concord Boscawen	Boscawen Concord	Boscawen Texas Boscawen	Boscawen Boscawen	Boscawen Boscawen	Boscawen Center Harbor	Boscawen Penacook	Boscawen Concord	Boscawen Concord
Richard D. Holden Dorine D. Breault Rand S. Poirier	Diane (Bernier) Smith James A. Wentworth	Lynne M. Danko John O. Frazier Gwendolyn (Robbins) Maynard	Kirt D. Sampson Nancy S. Hodgdon	Gary L. Stewart Nancy (Hammell) Krauz	Paris Gianunzio, Jr. Susan S. Pettingill	William M. Lull Mary H. Spooner	David E. Morrill Diane Burroughs	Robert E. Tonneson Carol A. Welch
Concord	Penacook	Penacook	Lancaster	June 12 Manchester	Center Harbor	Penacook	June 19 Penacook	June 20 Concord
May 8 May 21		June 7	June 12	June 12	June 13 Center Harbor	June 19	June 19	June 20

June 26 Concord	Dennis R. Sargent	Boscawen	28	N.H.	Earl Sargent Nora Schlesinger	H.H.	Martin T. Johnson Minister
	Sandra L. Ketchum	Penacook	29	N.H.	Howard Ketchum Vivian Hill	N.H.	
Canterbury	y Arthur R. MacArthur	Boscawen	26	N.H.	Arthur J. MacArthur Teannette Flammand	HH	Bernard Carpentiere Instice of the Peace
	Brenda (Carpentiere) Nelson	Boscawen	24	N.H.	Bernard Carpentiere	HH	
Franklin	Barry L. Norcutt	Penacook	19	England	Everett T. Norcutt, Jr.	Mass.	E. Frank Clay
	Susan E. Cushman	Boscawen	19	N.H.	Dorotny Opperman George Cushman	Me.	MIIIISTET
Webster	Timothy J. Welch	Boscawen	19	N.H.	I neima Chailee Charles Welch, Jr. Dorothy, Hucking	Mass. N.H. N H	Arlington Wry Minister
	Annette Denoncourt	Salisbury	20	Conn.	Philip J. Denoncourt	N.H.	
Concord	Daniel R. Blanchard	Boscawen	18	N.H.	Wayne R. Blanchard	N.H.	Russell McConnell
	Amy E. DuVerger	Boscawen	17	N.H.	Merle F. DuVerger	Mass.	TOTAL
Penacook	Gary P. Raney	Boscawen	25	N.H.	Cynthia rotter Oliver Raney 115 Sander	i E z	Russell Goodwin
	Terry-Ann (O'Brien) Coleman	Boscawen	18	D.C.	nd Snyder John O'Brien Winifred Therrien	E E E E E E	
Penacook	Lawrence M. Perkins	Boscawen	18	N.H.	Raymond Perkins Mary O'Donnell	H -	Francis A. Callahan Priest
	Susan M. Odey	Boscawen	18	N.H.	James Odey	N.H.	
Penacook	Allen H. Smith	Chichester	23	N.H.	Richard F. Smith	Z Z Z	Francis Callahan
	Joan M. LaValley	Boscawen	22	N.H.	Donald J. LaValley	EE	1621
Belmont	Roland H. Thibeault, Jr.	Boscawen	22	N.H.	Roland H. Thibeault, Sr.	Mass.	R. J. Gallant Priect
	Marie E. Lampron	Boscawen	18	N.H.	Walter R. Lampron	E Z Z	
Franklin	Michael H. Jameson	Boscawen	29	N.H.	Harold Jameson	HH	Eugene Daniell
	Gloria (Keyser) Brown	Boscawen	22	N.H.	Fred H. Keyser, Sr. Virginia Hutchinson	H.H. H.H.	

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William R. Wier Justice of the P		Bernard West Justice of the		Leo A. Shea Priest		Walter S. Holden Minister		Oliver Northcott Minister		Robert Goodwin	18	Winston L. Blake	ce of t	7 3	1 10 23		ce of t		les Lu ster	
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Gordon F. Smith	Robert R. Pillsbury	James Bailey	George S. Anderso	Ira Matott Voeta Hutchinson	Foy Cowan, Sr.	Kenneth W. Mason Mariorie Vis	Warren	Lewis T	Joseph	Margue	Viake Soans Leonard Boi	Euwina begiii Eugene Bonsant	frene Galarneau Edoar Arsenault	Rita Hobson	Robert Ferland Pauline Parker	Omer Duquette	Donald G. Frost	Harvey	Willian Anne I	Calvin Mag Betty Jock
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Raymond Demers	1 48101	Arnold Paradis	אמורה כן ווה ו במהה	Allen D. Goodwin	Minister	Charles H. Dean	Justice of the Peace
H.Z.	Mass.	R.I.	H Z	Me.	N.H. Ark.	H H Z Z	N.H. Miss. Miss.
Thomas E. Russell, Jr.	James Boulton	Agnes McCon Arnold Paradis Margaret Duvol	Earl W. Cate, Jr.	Wilbur Oakes	Lorna Magee Denver England	Marlene Hibbard David Daniels	Harriet Lawrence Clayton Radcliff Ethel Sidebottom
N.H.	Mass.	N.H.	N.H.	N.H.	N.H.	N.H.	Miss.
78	25	20	18	18	16	37	37
Boscawen	Boscawen	Boscawen	Boscawen	Concord	Boscawen	Boscawen	Penacook
Dec. 3 Penacook Carl D. Russell	Agnes T. Boulton	Gary W. Paradis	Denise G. Cate	Kevin A. Oakes	Deborah L. England	Dec. 28 Canterbury David W. Daniels	Elizabeth (Radcliff) Massie
Penacook		Dec. 18 Boscawen		Dec. 23 Penacook		Canterbury	
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Maiden Name of Mother	Minnie Heron	Ida C. Carty	Martha B. Jilland	Adeline Remick	Geivine Blanchard			Sarah Nelson		Claire Deford	Mary Jane Towle	Eliza A. Howard	Delia Delisle	Bessie Weeks	Ada Huntington	Mary Companier	_	_	Delia Veaux	Grace Hardy	Naomi Hartland	A and I chack	Odilla La Elotta	Mary Straw	Ella Flanders	Mary Anunice	Rose Rainville	Clementine Evans	Ethel Craighead	Marianna Feterson Henriette Ferber	Hattie Annis
Name of Father	William B. Flint	Russell Burgess	Karl Hermandson	William E. Tenney	Edgar Knowlson	William Rogers	Nathaniel Watterson	Henry Burnham		Philo HIII	Joseph Moses	George W. Spear	Eugene Routhier	Samuel Morrison	Dudley Spafford	John Durgin	Roderick Fraser	Charles H. Gillingham	Fred Miller	Napoleon Dennis	Henry Frost	A manat Ctanla	August Stople	Flmer Kendall	Frank Edmunds	Henry Blaisdell	Francis R. Perry	Allen Howe	William Yule	Anton Sorenson	rearc busiley
Occupation	Teacher	Retired store keeper	_	-	Postal worker	Peddler	Laborer	Housewife	Housewife	Housewife	Farmer	Chiropractor	Housewife	Housewife	Farmer	Housewife	Salesman	Laborer	Retired grain miller	Farm worker	Housewife	Housewife	Milwork	Housekeener	Housewife		Student	Carpenter	Farmer		Mechanic/Farmer
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Place of Birth	N.H.	Mass.	Norway	N.H.	N.H.	N.H.	H.Z.	H.Z.	V (.	Vt.	N.H.	Mass.	N.H.	H.Z	Canada	Canada	N.Y.	H.N	Vt.	H.Z.	England	N.H.	MC.	i z	H	HZ	N.H.	N.H.	Scotland	W1S.	
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Name & Surname of Deceased	Daniel Flint	Clifford L. Burgess	Carrie F. Dwver	Mildred Tenney	Bessie K. Friel	Grace E. Rogers	Ernest Watterson	Ethel Gilman	Lena M. Allen Mary Sharkey	Eleanor Hubble	Fred Moses	Ernest G. Spear	Juliet R. Burke	Olive Smith	Everett Spafford	Maud Monroe	Roderick Fraser	Ralph Gillingham	Arthur W. Miller	Harold Dennis	Nannie Broderick	Lizer veroneau	Officer I Dete	Alice I Kendall	Flora Walker	Robert Blaisdell	Vicki L. Perry	Leon Howe	Harry Yule	Elsie Cassidy	Elizabeth Busney Henry B. Atkinson
of h	Concord	Hanover	Boscawen	Soscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	30scawen	30scawen	Boscawen	30scawen	Manchester	Boscawen	Boscawen	Boscawen	boscawen	Boscawen	Boscawen	Boscawen	Hanover	30scawen	Concord	Soscawen	Boscawen
Place of Death	Cor	H	ăă	ă	m	À	Д,	Д	d tr	1 ш		_	_			_				_					_	_		ш	0;		. ,

Susan Prince Grace Follett Christina Henderson	Aime Huntoon	Annie LaHay Martha Montgomerv	Eva Rhodes	Ida Ducheame	Nellie Elliott	Angelina Degrass	Clara Kus	Exelia Bureau	Committee Williams	Georgie wnitten	Mande McKeown		;	Nellie Chapman	Myrtie Whitcomb	Clara G. May	Mary	Victoria Bouchard	Eliza Morrison	Ella Dixon			Isabelle Palmer	Viola Green	Almedia Girard	Valerie Desrosiers	Hazel Camley	Mary Arand	Ethel Wells	Mary Holmes	Rena Holt	Mary Weaver	Ida Blancard	Ida Rarhara Brown	Mary Caron
Eben J. Hardy William F. Clark James MacBain	Frank Folsom	George Brockway Walden Allen	Henry Hannaford	Eli Lamarre	Walter Corliss	Walter Dutemple	Julien Krauz	Joseph LeBlond	W(111)	William Brown	Lyman Dix Bailey	:	Harry Dummling	Alonzo Young	David A. Adams	David M. Berryman	John McDonnell	Pierre Cote	Frank Danforth	Harley Goss			Dred Davis	Andrew Downes	Adolphe Girard	Eugene Esselin	Joseph Gosselin	Joseph Fredette	Oscar Edwards	Hamlet Corser	Arthur Taylor	Willis HIII	Frank Preston	William Taylor	Frank Leger
Housewife Electrician Housewife	Housekeeper	Clerk Typist I.PN	Painter	Housewife	T.V.Repairman	Laborer	Housewife	Housewife		111	Woodsman	Housewife	Housewife	Lumberman	Laborer	,	Sales clerk	Housewife	Housewife	Nurses's Aide	Housewife		Housewife	_	Housewife	Housewife	Foundry worker	Laborer	Welder	Housewife	Housewife	Laborer	Farmer	R. R. Worker	Latch needle maker
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Bertha L. Shepard Levi Clark Bertha Knee	Helen Folsom	Edna Kingsbury	Hazen Hannaford	Mary C. Colby	Ervin E. Corliss	Philip Dutemple	Helen K. Cheney	Eva Collins	Thomas J. Preve	Dora Davison	Ralph Bailey	Mary J. MacGregor	Emma Sheeny	Herbert L. Young	James S. Adams	Alice C. Berryman	Leona McDonnell	Annie Beaupre	Maude D. Crowley	Thelma McAllister	Evelyn V. Little	Harry E. Watts	Margaret Weed	Ellon W. Downes	Esther Martel	Cecile Masse	Ernest Gosselin	Anna Brouillard	Arthur Edwards	Helen Lord	Bessie Keyser	Geroge F. Hill	John Preston	Cecil W. Taylor	Frank T. Leger
Boscawen Boscawen Boscawen	Concord	Boscawen	Boscawen	Concord	Boscawen	Boscawen	Boscawen	Boscawen	Hanover	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Concord	Franklin	Boscawen	Boscawen	Boscawen	Concord	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Boscawen	Concord	Boscawen	Boscawen	Concord	Boscawen	Boscawen	Boscawen
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Lue Belle Eastman Prudence Kirk Abbie Leary Amelia Carpenter Nellie Moody Nellie Patten Rosielais Robbit
Charles Manion Morton Dennis Donovan Moses Bassett Harry Bagley Ed Shaw Anthony Riel
Postmistress Adm-Asst. Painter Farmhand Laborer

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Nov. 19 Nov. 24 Nov. 28 Nov. 29 Dec. 5 Dec. 21

I hereby certify that the above return is correct, according to the best of my knowledge and belief. LUCIA G. REED, Town Clerk

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WARRANT FOR ANNUAL MEETING OF PENACOOK-BOSCAWEN WATER PRECINCT

TO the inhabitants of Penacook-Boscawen Water Precinct in the county of Merrimack and State of New Hampshire, qualified to vote in Precinct affairs.

You are hereby notified to meet at the Boscawen Town Hall in Boscawen in said Precinct on the 22nd day of March, 1977, at 7:30 o'clock in the evening, to act upon the following subjects:

- 1. To hear the reports of the Precinct officers and pass any vote relating thereto.
 - 2. To choose all necessary Precinct officers for the ensuing year.
- 3. To see if the Precinct will vote to raise and appropriate the amounts listed in the budget for 1977.
- 4. To see if the Precinct will vote to exclude from its Social Security plan services performed by election officials or election workers for each calendar quarter in which renumeration paid for such services is less than \$50.00.
- 5. To see if the Precinct will vote to raise and appropriate a sum not to exceed \$9,000 to paint and make necessary repairs to the 300,000 gallon standpipe.
- 6. To see if the Precinct will vote to relinquish the easements across the former Clarence Silver, Lottie Whiting, Israel Champagne and John Silver properties.
- 7. To authorize the Precinct Commissioners to borrow money in anticipation of Precinct Taxes and other revenues for the year and to issue notes therefor at such time within one year and at such place as the Precint Commissioners shall determine.
- 8. To see if the Precinct will vote to give the Commissioners Authority to transfer any unexpended balances of money from one appropriation to another.

9. To transact any other business which may legally come before the meeting.

Given under our hands and seal this 1st day of February, 1977.

Francis H. Grant James Hewey, Sr. Maxwell Millard, Jr.

A true copy of Warrant: Attest

Francis H. Grant James Hewey, Sr. Maxwell Millard, Jr.

COMMISSIONER'S ANNUAL REPORT

The major project for 1976 was the installation of an eight inch water main to the Shooman property which was necessary because of the underwriters' requirements for fire insurance. During last year's annual meeting, the project was funded with a special appropriation of \$20,000. Fortunately, the actual cost was only \$11,164.76 due to a much more easily worked soil structure than anticipated.

1976 saw the purchase of a paint sprayer which has been used for painting fire hydrants. The sprayer enables the Precinct to paint the hydrants both more quickly and more thoroughly and is important in our efforts of keeping expenses down.

Turning to the proposed budget for this coming year, the inevitable rise in costs is reflected throughout. The increases in such items as Telephone, Propane Gas, Power Purchased and Purification Supplies and Expense reflect expected increases in supplies and in labor.

State law is another source of increased expense. Pumping Station Labor will jump due to an anticipated test procedure which the state will require to be performed once a day.

Four proposed projects for this year are repairing the water mains on Elm Street which is reflected in the increase in the Repairs to Mains Account; locating, mapping and repairing some of the shut-off valves for individual services which cost is reflected in the increase in the Repairs to Service Account and providing an alternate main to the standpipes on Queen Street which is the reason for the item under Capital Outlay-Construction. The last item consists of painting the smaller standpipe which we anticipate costing about \$9,000. This is a periodic maintenance item, done to preserve the tank.

COMMISSIONERS

Francis H. Grant James Hewey, Sr. Maxwell Millard, Jr.

PENACOOK-BOSCAWEN WATER PRECINCT

1977 Budget

Expenditures	Actual Expenditures Prior Year	Commissioners Budget Current Year
Superintendent's Salary	\$ 5,735.08	\$ 6,300.00
Clerical Salary	2,000.00	2,500.00
Commissioners' Salary	600.00	600.00
Pumping Station Supplies & Expense	2,578.39	2,500.00
Commercial Supplies & Expense	-0-	-0-
Pumping Station Labor	1,734.72	2,500.00
Purification Supplies & Expense	729.00	850.00
Propane Gas & Fuel	397.74	500.00
Power Purchased	7,762.68	8,500.00
Telephone	429.49	500.00
Distribution Labor	2,695.50	3,500.00
Distribution Supplies & Expense	79.28	150.00
Repairs to Mains	877.52	2,000.00
Repairs to Services	427.90	1,000.00
Repairs to Hydrants	557.17	1,800.00
Repairs to Meters	289.16	300.00
Reading of Meters	89.28	-0-
Commercial Supplies & Expense	944.11	1,250.00
Social Security & Retirement	1,824.66	2,000.00
Property Tax	128.99	150.00
Legal & Audit	366.44	500.00
Insurance	1,645.00	2,000.00
Truck & Case Expense	565.94	800.00
Group Insurance	1,418.86	1,750.00
Repairs to Structures	24.18	100.00
Capital Outlay – Construction	17,672.01	10,000.00
Capital Outlay – Equipment		1,300.00
Principal of Debt	19,500.00	19,500.00
Interest on Debt	16,111.52	15,222.19
Total Appropriations or Expenditures	\$87,164.62	\$88,072.19

Source of Revenue	Actual Revenue for Prior Year	Estimated Revenue For Current Year
Surplus Available to Reduce Precinct Taxes	\$ 5,000.00	\$10,000.00
Water Rents	37,988.73	38,000.00
Merchandise Sales and Job Work	132.78	150.00
Interest & Fines	126.37	150.00
Reimbursement State Profits Tax	4,703.16	4,700.00
Interest on Investments	545.88	-0-
Total Revenues except Precinct Taxes		\$53,000.00
Amount to be raised by Precinct Taxes		\$35,072.19
Total Revenues and Precinct Taxes		\$88,072.19

Exhibit A PENACOOK AND BOSCAWEN WATER PRECINCT

BALANCE SHEET AS AT DECEMBER 31, 1976

ASSETS

Current Assets	
Cash	
Accounts Receivable	
Inventory – At Lower of Cost	
(FIFO) Basis) or Market	
Deposits on Cylinders	
Total Current Assets	. \$ 32,746
Utility Plant in Service	
Water Supply Land\$ 16,967	
Water Supply Structures	
Pumping Station Structures	
Water Storage Structures	
Stores Department Structures	
Pumping Station Equipment	
Mains	
Services	
Hydrants	·
Meters	
Other Equipment	
New Construction – Prospect Street	
New Construction – Marlboro Road	
Total	
Less: Accumulated Depreciation	
Net Depreciated Value	\$740,268
TOTAL ASSETS	\$773,014
LIABILITIES, CONTRIBUTIONS, AND RETAINED EARNIN	IGS
Current Liabilities	
Accounts Payable\$ 8,073	
Long Term Debt-Portion Due Within	
One Year — Schedule A-1	
Total Current Liabilities	\$ 27,573

Long-Term Debt	
Year — Schedule A-1	302,500
Contributions	,
In Aid to Construction	
Municipal Investment	
Total Contributions	\$192,211
Retained Earnings — Exhibit B	\$250,730
TOTAL LIABILITIES, CONTRIBUTIONS,	
AND RETAINED EARNINGS	\$773,014

AUDITOR'S REPORT

Board of Water Commissioners Penacook and Boscawen Waters Precinct Boscawen, New Hampshire 03301

Gentlemen:

We have examined the Balance Sheet of the Penacook and Boscawen Water Precinct as at December 31, 1976 and the related Statements of Income and Retained Earnings and Changes in Financial Position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned statements present fairly the financial position of the Penacook and Boscawen Water Precinct at December 31, 1976 and the results of its operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles for municipalities applied on a consistent basis.

Respectfully submitted,

David L. Connors
Certified Public Accountant
JOHN E. RICH & COMPANY

Schedul9 A-1
PENACOOK AND BOSCAWEN WATER PRECINCT
SCHEDULE OF LONG-TERM !NDEBTEDNESS
FOR THE YEAR ENDED DECEMBER 31,1976

1977 Payments Principal Interest	\$11,393 3,045 940	\$15,378
1977 P. Principal	\$12,500 5,500 2,000	\$19,500
Balance Dec. 31, 1976	\$225,000 75,000 22,000	\$322,000
Retirements	\$12,500 5,000 2,000	\$19,500
Additions	∽	↔
Balance Jan. 1, 1976	\$237,500 80,000 24,000	\$341,500
	Bond Issue of 1974 Bond Issue of 1967 Bond Issue of 1967	Totals

Exhibit B
PENACOOK AND BOSCAWEN WATER PRECINCT
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31,1976

Income	Budget	Actual	Actual Over (Under) Budget
Taxes	\$ 53,879	\$ 53,879	\$
Rental	18,000	17,926	(74)
Meters	17,000	20,063	3,063
Miscellaneous Job Work — Net	500	132	(368)
Fines	50	126	76
Interest	100	546	446
New Hampshire Business Profits Tax	4,703	4,703	
Total	94,232	97,375	3,143
Retained Earnings Used to Reduce 1976			
Tax Rate	5,000	5,000	
Total Income	\$ 99,232	\$102,375	\$ 3,143
Expenses			
Superintendent's Salary	6,000	6,000	
Clerical Salary	2,000	2,000	
Commissioners' Salaries	600	450	(150)
Commissioners' Supplies and Expense	100		(100)
Pumping Station Labor	700	1,735	1,035
Pumping Station Supplies and Expense	750	2,578	1,828
Purification Supplies and Expenses	900	729	(171)
Power Purchased	8,000	7,763	(237)
Telephone	400	429	29
Propane, Gas and Fuel Oil	300	398	98
Distribution Labor	3,500	2,696	(804)
Distribution Supplies and Expenses	150	79	(71)
Repairs to Distribution Structures	250	24	(226)
Repairs to Mains	2,000	878	(1,122)
Repairs to Services	1,000	428	(572)
Repairs to Hydrants	1,800	557	(1,243)
Repairs to Meters	150	289	139
Reading Meters	120	89	(31)
Commercial Supplies and Expenses	1,250	924	(326)
Social Security and Retirement	2,000	1,813	(187)
Taxes on Property	150	129	(21)

Group Insurance	1,400	1,419	19
Legal and Audit	1,000	366	(634)
Insurance	1,300	1,645	345
Truck and Backhoe Expense	800	566	(234)
Interest — Bonds and Notes	16,112	16,112	
Total Expenses before Depreciation	52,732	50,096	(2,636)
Depreciation — A Non-Cash Item		23,987	23,987
Total Operating Expenses	52,732	\$ 74,083	\$ 21,351
Other Non-Expense Budgeted Items*			
Payment of Debt	\$ 19,500		\$(19,500)
Capital Outlay	27,000		(27,000)
Total Operating and Budgeted Expenses	\$ 99,232	\$ 74,083	\$ (25,149)
Net Income – Exhibit C	. \$	\$ 28,292	\$ 28,292
Retained Earnings – Beginning of Year		227,438	
Retained Earnings used to Reduce 1976			
Tax Rate		5,000	
Retained Earnings - End of Year -			
Exhibit A		\$250,730	

^{*}Expenditures included in dispositions of working capital – Exhibit C.

Exhibit C PENACOOK AND BOSCAWEN WATER PRECINCT STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED DECEMBER 31, 1976

Additions to Working Capital		
From Operations		
Net Income – Exhibit B	\$28,292	
Add: Depreciation - A Non-Cash Item	23,987	
Total Additions to Working Capital		\$52,279
Dispositions of Working Capital		
Additions to Utility Plant In Service	17,999	
Payment of Long-Term Debt	19,500	
Retained Earnings used to Reduce 1976		
Tax Rate	5,000	
Total Dispositions of Working Capital		42,499
INCREASE IN WORKING CAPITAL		\$9,780

COMPOSITION OF WORKING CAPITAL

	December 31,		Increase or
	1976	1975	(Decrease)
Current Assets	\$32,746	\$19,220	\$13,526
Current Liabilities	27,573	23,827	3,746
Working Capital (Deficit)	\$ 5,173	\$ (4,607)	
INCREASE IN WORKING CAPITAL			\$ 9,780

NOTES TO FINANCIAL STATEMENTS

1. The accounts of the Precinct are maintained on the accrual basis of accounting. Inventories are stated at lower of cost (first-in, first-out basis) or market. Property, plant and equipment are recorded at cost. Expenditures for renewals and betterments are capitalized. Expenditures for maintenance and repairs are expenses as incurred, since it is not practicable to determine the amount of, or duration of, future benefit. Depreciation over their estimated useful lives is computed on the straight-line method based on the following estimated useful lives of the assets.

Buildings and Structures40 yearsStandpipes30 yearsMains, Hydrants, Services30-50 yearsOther Equipment5-20 years

Although still in use, assets that are fully depreciated are removed from the accounts.

2. Because Merrimack County paid for the construction of a new water main to the County Home, two Water Precinct Commissioners agreed to provide free water to the earlier of \$12,000 in water billing or six years. Then the County Home will be billed for water at the regular rates. Free water provided to date is estimated at approximately \$8,400.